

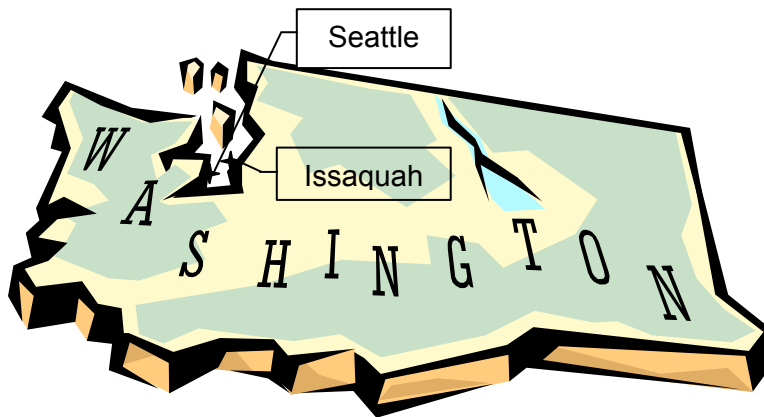


2005 Final Budget

External Agency Edition



2005 Annual Budget



City of Issaquah Washington

PREPARED BY THE FINANCE DEPARTMENT

James R. Blake, Director
Patrishia S. Niedziela, Deputy Director

VISION STATEMENT

The City of Issaquah is committed to quality living through preservation and enhancement of the community's unique human and natural resources.

GUIDING PRINCIPLES AND GOALS

Environmental Excellence

Establish and implement measures to preserve Issaquah's unique natural beauty.

Prevent degradation of the environment while promoting responsible utilization of Issaquah's natural resources.

Acknowledge the fact of development and work to ensure that impacts are properly mitigated.

Innovative and Integrated Planning

Utilize a regional approach.

Encourage coordination of short- and long-range planning efforts.

Incorporate financial implications into the planning and decision making process.

Community Involvement

Actively pursue opportunities for public involvement.

Emphasize and promote two-way communication and understanding between the City and community.

A People Place

Work toward preserving the hometown feeling of Issaquah.

Promote Pedestrian-oriented facilities.

Acknowledge the importance of cultural activities.

Actively promote a sense of community pride.

Support a wide variety of recreational opportunities consistent with Issaquah's natural setting.

A Balanced Community

Preserve and encourage viable neighborhoods.

Preserve the historical aspects of Issaquah.

Pursue a balanced mix of land uses that provides for a full-service community (single and multi-family residential, commercial, recreational, and open space).

Balance environmental concerns with developmental pressures.

Excellence in Governmental Services

Commit to a level of service that is responsive to community needs.

Maintain a concept of government that respects the individual and works toward the good of the community.

Develop and maintain unified, high-quality employees devoted to serving the public.

Promote and maintain high ethical standards among employees.

Introduction & Summary



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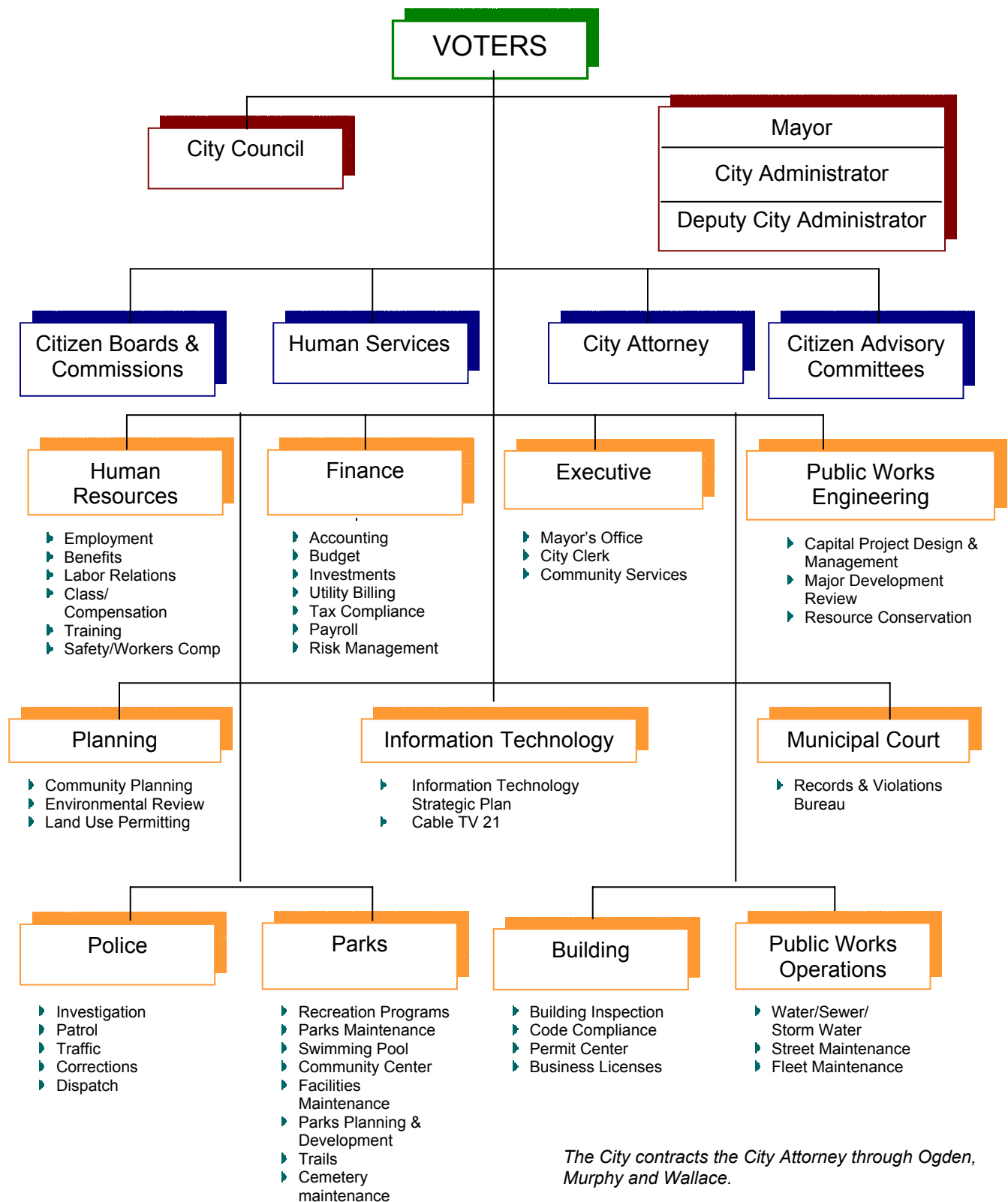
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| | |
|-------------------------------|-------------------|
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CITY OF ISSAQUAH ORGANIZATIONAL STRUCTURE



The City contracts the City Attorney through Ogden, Murphy and Wallace.

Eastside Fire and Rescue provides fire services.

Revised 9/27/2004

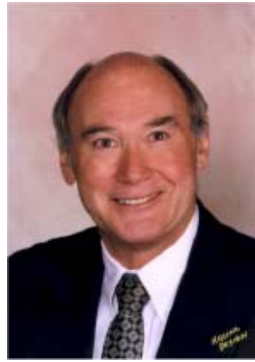
ELECTED OFFICIALS



Ava Frisinger, Mayor



Joe Forkner,
Position #1



Fred Butler,
Deputy President
Position #2



Bill Conley,
Position #3



Russell Joe,
Position #4



Hank Thomas,
Position #5



David Kapler,
Position #6



Nancy Davidson,
Council President
Position #7

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EXECUTIVE STAFF

| | |
|---|----------------|
| City Administrator..... | Leon Kos |
| Deputy City Administrator | Joe Meneghini |
| Chief of Police | Dave Draveling |
| Finance Director..... | James R. Blake |
| Parks & Recreation Director | Anne McGill |
| Planning Director | Mark Hinthorne |
| Building Official | John Minato |
| Human Resources Director..... | Ruben Nieto |
| Public Works Engineering Director | Bob Brock |
| Public Works Operations Director | Bret Heath |



February 15, 2005

Ava Frisinger, Mayor

PO Box 1307, Issaquah, WA 98027
(425) 837-3020 FAX (425) 837-

To: Issaquah City Council
Issaquah City Residents

From: Ava Frisinger, Mayor

Subject: 2005 Annual City Budget

I am pleased to present the City of Issaquah's Fiscal Year 2005 Annual Operating and Capital Budget.

BUDGET OVERVIEW

The Annual Budget addresses the many core issues facing our community: the environment, public safety, transportation, parks, among others. This 2005 Budget and our City Department budgeted work plans reflect community service needs and the Council's adopted priorities.

The last few years have been particularly challenging in Issaquah based on our infrastructure needs, population growth, and the national economy. In spite of these challenges, the Administration's annual 2005 Budget stays focused on basic issues and the service needs facing our community.

Because of our growth, many of our services have become strained in the ability to meet workload demands. Parks has witnessed a 55% increase in parks acreage needing maintenance in 2004; while in 2005, with more parks being added, the total increases to over 70%.

In Public Works (sewer, water, streets and storm drainage), actual overall inventory has increased by over 30% in the last two years. In addition to these increases, the City also has older infrastructure in need of repair.

This budget proposes to begin to address some of our core maintenance issues by increasing our Public Works Operations maintenance personnel by 6.5 positions. These employees will work in three primary areas: stormwater, sewer and water.

To meet our infrastructure needs, this budget strongly continues the progress of past years with improvements to our street, sewer, water and stormwater systems detailed below under Revenues and Expenditures Overview. Some of the key projects are: Juniper Bridge replacement, I-90 Crossing, SE 56th/East Lake Sammamish intersection improvements, and \$2,000,000 of stormwater projects.

Importantly, Issaquah continues to lead in successfully securing grants to fund a significant percent of our capital projects (such as the Rainier Bridge replacement), more grants per capita than any other city in the state.

One area in particular needs highlighting, the ITS (Intelligent Transportation System) project, passed by the voters for Bond approval in November. This project focuses on improved traffic mobility by enhancing and speeding up traffic flow within our City through modernizing and synchronizing our traffic signals. This will be a wide-ranging, significant step forward in our local transportation system.

The annual budget also maintains the Administration's strong focus on the environment with the Squak Valley Park Stream Restoration project.

As a further step toward a better environment, the Administration proposes, as part of its fleet, the purchase of a hybrid vehicle to replace a car which is used as a pool vehicle at City Hall. This will test hybrid vehicles as a component in our City's fleet and exemplify Issaquah's earth-friendly practices, such as our new build-green initiatives.

Another core issue on which we have focused in 2004, and will continue to do so in 2005, is Emergency Operations and Readiness. The City opened its new Emergency Operations Center (EOC) in 2004 and secured several homeland security grants. Our EOC and Police Department continue in their readiness to serve the community.

Lastly, over the years we have sought better ways to do our work and have undertaken several reorganizations which allow us to act more efficiently and more cost effectively. This year, for example, we have reorganized Parks and Recreation, Information and Administrative Services (IAS), Public Works Engineering (PWE), and Finance.

FINANCES

We have faced an economic downturn these past three years and we have dealt with it through strong budget controls and steady financial stewardship by the Administration.

Active financial management by the Administration has allowed us to maintain high bond ratings during this period. This directly benefits our taxpayers. Taxpayers will save \$726,000 over the next nine years due to the City repaying an outstanding bond issue earlier than scheduled.

This same strong financial management also has allowed the City to strengthen its General Fund reserves for the last three years. This is all the more remarkable, given the economy and our population growth.

Issaquah continues to provide high quality, excellent service and projects. The services discussed above, and more elements in this budget will be accomplished without an increase in our property tax rate, or our utility rates.

REVENUE AND EXPENDITURE DETAILED OVERVIEW

Over the past few years the City has aggressively pursued expenditure controls so as to not exceed a revenue base that has been weakened by a slow economy. While we have seen a modest increase in revenues occurring in 2004, the Administration remains conservative on the expenditure side for 2005. Non-salary expenditure lines have been held at the 2004 base level, with the exception of some uncontrollable costs, such as utility charges and insurance premiums. The only major additions on the operating side are costs related to starting a Municipal Court, and costs associated with water chlorination activities, stormwater functions at the Providence Point facilities, and the addition of maintenance personnel to Public Works Operations.

The Annual Budget includes a 1% increase in property tax collection over that levied in the prior year. This amounts to \$37,734. While this one-year effect is relatively small, it is fiscally prudent to attempt minimally to keep up with inflation, which continues to drive up our operating costs.

Following is a summary discussion fund-by-fund of the 2005 Operating and Capital Budget. Key elements and supporting rationale are outlined.

General Fund

The General Fund will enter 2005 with an estimated beginning fund balance of \$3,600,000. This beginning balance represents an amount equal to 15.3% of total budgeted expenditures in 2005. The balance has built up over the last three years as a result of cost controls implemented over the past several years. Based on the projected 2005 revenues and proposed expenditures, it is estimated that we will end 2005 with \$3,200,000 in cash reserves. This represents an amount equal to 13.6% of budgeted expenditures, which remains well above the 8% minimum goal set by the Council. The use of cash reserves of \$400,000 in 2005 is due primarily to a "catch-up provision" on the transfer from the General Fund to the Street Fund. In prior budgets, this transfer has been kept to a minimum per general directions to the operating funds. With the completion of additional infrastructure, we need to add funding to accommodate the escalating costs to service this infrastructure.

In 2005, General Fund budgeted expenditures total \$23,478,561, which represents a 7.8% increase over year 2004 operating levels. The majority of this increase (\$1,700,976) is due to the increase in the Street Fund subsidy (\$500,000), providing a Budget for the newly created Municipal Court (\$255,800), insurance premium increases (\$100,000), and salary and benefit cost increases, which include a 2% cost-of-living adjustment (COLA) for City employees.

Projected 2005 revenues (\$23,029,561) have increased 7.7%. This increase is largely attributable to the revenue stream coming in from the new development areas in the way of property taxes and utility taxes.

Debt Service

In 2004, the voted-in excess property tax rate was \$0.37 per \$1,000 of assessed valuation. Due to the dilutive effect of the growth in the overall City assessed valuation, and the calling-in of an outstanding bond (from reserves built up over the past several years), the excess property tax rate is expected to drop to at least \$0.32 per \$1,000 of assessed valuation. This represents a decrease of 13.5%.

Capital Improvement Fund

A large share of capital expenditures in this fund is prior commitments, including debt payments of \$2,710,849 for seven councilmanic bonds.

Major non-bond funded projects budgeted include:

- \$1,000,000 to Sound Transit as a City contribution for a Fire Station site at the SR900 Park-and-Ride.
- \$250,000 for the Roadway Overlay Program.
- \$50,000 for the Sidewalk Improvement Program.

Street Projects

This is a very high priority. Road projects budgeted in the capital funds include:

- \$3,630,000 for the ITS Traffic System Improvements.
- \$2,000,000 for Juniper Bridge Replacement.
- \$552,322 for the proposed SE Bypass.
- \$253,000 to continue with work on the I-90 Crossing.
- \$445,609 for SE 56th / E. Lake Sammamish Intersection Improvements.
- \$420,000 for Front Street/Gilman Boulevard Intersection Improvements.
- \$350,090 for SE 229th Traffic Signal.
- \$260,000 for Highpoint Trail Extension.
- \$142,140 for NW Dogwood Street Improvements.
- \$56,228 for NW Juniper Street Improvements.

Water Fund

No increase in water rates is included in the 2005 Budget.

Water Capital Projects budgeted in 2005 include:

- \$500,000 for the Citywide Watermain Replacement Program.
- \$32,000 for Plan Specs on Water System Seismic Retrofits.
- \$10,000 for a Lakemont Emergency Water Connection.

Sewer Fund

No increase in the City's portion of sewer rate is proposed. A King County METRO pass-through increase of 9.4% is included in the annual budget.

Capital projects budgeted in 2005 include:

- \$350,000 to reline 5,000 to 6,000 feet of sewer line.
- \$30,000 to continue design on replacement of the West Downtown Sewer Trunk Main II.
- \$15,000 to continue design on replacement of the West Downtown Sewer Trunk Main I.
- \$27,000 for manhole sealing on NW Sammamish Parkway.

Stormwater Fund

No increase in stormwater rates is included.

Major Stormwater projects budgeted include:

- \$1,593,000 for Squak Valley Park and Issaquah Creek Stream Restoration.
- \$165,000 for the Citywide Retrofit and Reline Program
- \$150,000 for Eastlake Sammamish Road Drainage Improvements
- \$15,000 for pre-design work to replace Tributary 0170 Culvert at NW Sammamish Road.
- \$5,000 for pre-design work on Tributary 0170 Drainage Improvements (NW Sammamish Road/SR900).
- \$5,000 for pre-construction work to replace Dogwood Bridge.

SUMMARY

Despite difficult economic challenges, we continue to improve services to our community, thanks to the sound financial management expected of us and provided by our department directors. I look forward to working with the City Council through the fiscal year.

Respectfully submitted,



Ava Frisinger, Mayor

BUDGET PROCEDURE

Budgeting is an essential element of financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided and allocating available resources among various departments, programs, or functions. Financial control and evaluation procedures typically focus upon assuring that fixed expenditure limitations (appropriations) are not exceeded and on comparing estimated and actual revenues and expenditures.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates, as modified by the Council, are enacted into law through the passage of an appropriations ordinance. The appropriations constitute maximum expenditure authorizations during the fiscal year and cannot legally be exceeded unless subsequently amended by the Council. Expenditures are monitored through the accounting system to assure budgetary compliance.

BUDGET CALENDAR

The City of Issaquah's budget procedures are in compliance with the Revised Code of Washington, Chapter 35.33.

1. The budget schedule, listing more specific dates for completing the following items, is established in early June.
2. In July, departments meet individually with the Mayor for preliminary review of requests and requirements.
3. After the above meetings, the Mayor provides budget direction and requests all Department Heads to prepare estimates of revenues and expenditures for the next fiscal year, and to submit these estimates to the Finance Director prior to September 1.
4. Prior to October 1, estimates and analytical information are presented to the Mayor for modification and revision.
5. Prior to November 1, the preliminary budget and budget message is prepared and filed with the City Clerk.
6. During the first two weeks in November, the City Clerk publishes notice of filing of the preliminary budget, and a notice of public hearing on it, once a week for two consecutive weeks.
7. On or before the first Monday of December, final public hearings are commenced and may be continued to no later than the 25th day prior to the next fiscal year.
8. On or before December 31, the City Council adopts the Final Budget Ordinance.

The City budget is adopted at the fund level. Amendments to the final budget must be adopted by the Council through an ordinance, which is usually done mid-year and year-end.

The budgetary basis is substantially the same as the basis of accounting in all governmental fund types.

ORDINANCE NO. 2415

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON,
ADOPTING THE FINAL BUDGET OF THE CITY FOR THE
FISCAL YEAR COMMENCING JANUARY 1, 2005.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2005 the Finance Director submitted to the Mayor the estimates of revenues and expenditures for the next fiscal year as required by law; and

WHEREAS, the Mayor reviewed the estimates and made such revisions and/or additions as deemed advisable and prior to sixty days before January 1, 2005, filed the said revised preliminary budget with the City Clerk together with her budget message to meet the reasonable demands of taxpayers therefore and published and posted notice of filing and the availability of said preliminary Budget together with the date of a public hearing for the purpose of fixing a final budget, all as required by law; and

WHEREAS, the City Council scheduled hearings on the preliminary budget for the purpose of providing information regarding estimates and programs; and

WHEREAS, the City Council did meet on December 6, 2004, which was on or before the first Monday of the month preceding the beginning of the ensuing fiscal year, for the purpose of fixing a final budget at which hearing all taxpayers were heard who appeared for or against any part of said budget; and

WHEREAS, following the conclusion of said hearing the City Council made such adoptions and changes as it deemed necessary and proper; now, therefore,

THE CITY COUNCIL OF THE CITY OF ISSAQUAH, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The final budget for the fiscal year 2005, including 2005 salary ranges, two copies of which have been and now are on file with the office of the City Clerk, by this reference is hereby incorporated herein as if set forth in full and said final budget shall be and the same is hereby adopted in full.

Section 2. Attached hereto and identified as Exhibit A, in summary form, are the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined, and by this reference said Exhibit A is incorporated herein as if set forth in full.

Section 3. A complete copy of the final budget for 2005, as adopted, together with a copy of this adopting ordinance shall be transmitted by the Finance Director to the Division of Municipal corporations of the Office of the State Auditor and to the Association of Washington Cities.

Section 4. The effective date of the 2005 Budget shall be January 1, 2005.

Section 5. This Ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

Passed by the City Council of the City of Issaquah the 20th day of December, 2004.

Approved by the Mayor of the City of Issaquah the 20th day of December, 2004.

APPROVED:




AVA FRISINGER, MAYOR

ATTEST/AUTHENTICATED:



CITY CLERK

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY 

FILED WITH THE CITY CLERK: 12-10-04

PASSED BY THE CITY COUNCIL: 12-20-04

PUBLISHED: 12-29-04

EFFECTIVE DATE: 1-3-05

ORDINANCE NO: 2415

AGENDA BILL NO: 5261

PROPOSED BUDGET SUMMARY
EXPENDITURES/REVENUE FISCAL YEAR 2005

| Fund | | 2005 Budget Revenues | 2005 Budget Expenditure Appropriation | Beginning Fund Balance | Ending Fund Balance |
|-------------------------------|---------------------------|----------------------|---------------------------------------|------------------------|----------------------|
| GENERAL FUND | | \$23,029,561 | \$23,478,561 | \$3,600,000 | \$3,151,000 |
| SPECIAL REVENUE FUNDS | Street | 5,626,510 | 5,782,718 | 287,528 | 131,320 |
| | Arterial Street | 102,000 | 0 | 336,153 | 438,153 |
| | Cemetery | 34,600 | 59,700 | 224,105 | 199,005 |
| | Municipal Art | 155,500 | 147,100 | 148,850 | 157,250 |
| | Resource Conservation | 528,130 | 599,886 | 156,209 | 84,453 |
| | Cable TV | 170,000 | 181,976 | 63,128 | 51,152 |
| | Lodging Tax | 40,000 | 52,020 | 14,364 | 2,344 |
| DEBT SERVICE | Voted G.O. Debt | 816,000 | 1,386,617 | 821,346 | 250,729 |
| | Non-Voted G.O. Debt | 2,710,849 | 2,710,849 | 0 | 0 |
| | L.I.D.s | 455,000 | 455,000 | 0 | 0 |
| | L.I.D. Guaranty | 455,000 | 400,000 | 386,841 | 441,841 |
| CAPITAL PROJECTS | Capital Improvement | 3,839,002 | 5,274,497 | 1,574,370 | 138,875 |
| | Mitigation Fund | 2,500 | 364,118 | 2,763,022 | 2,401,404 |
| | Street Improvement | 5,436,870 | 5,411,661 | 1,402,590 | 1,427,799 |
| | Newport Way Improvement | 0 | 0 | 392,149 | 392,149 |
| | ITS Traffic Signal System | 4,162,425 | 4,162,425 | 0 | 0 |
| | Highlands Fire Station | 0 | 0 | 83,908 | 83,908 |
| | Highlands Park Facilities | 0 | 985,718 | 985,718 | 0 |
| ENTERPRISE FUNDS | OPERATING FUNDS: | | | | |
| | Water | 5,485,000 | 6,021,679 | 1,631,275 | 1,094,596 |
| | Sewer | 4,226,000 | 4,336,002 | 340,251 | 230,249 |
| | Stormwater | 2,642,000 | 2,947,646 | 462,584 | 156,938 |
| | DEBT SERVICE: | | | | |
| | Water Revenue | 1,056,092 | 1,054,088 | 1,140,084 | 1,142,088 |
| | Sewer Revenue | 0 | 0 | 0 | 0 |
| | Sewer ULID | 37,853 | 37,817 | 0 | 36 |
| | Stormwater Revenue | 301,544 | 299,538 | 306,933 | 308,939 |
| | CAPITAL: | | | | |
| | Water | 1,612,500 | 553,500 | 122,901 | 1,181,901 |
| | Shop Construction | 0 | 0 | 553,396 | 553,396 |
| | Reservoir | 0 | 0 | 31,240 | 31,240 |
| | Sewer | 505,700 | 422,000 | 979,806 | 1,063,506 |
| | Stormwater | 2,822,200 | 2,879,606 | 181,478 | 124,072 |
| INTERNAL SERVICE FUNDS | Unemployment Insurance | 24,600 | 45,000 | 68,413 | 48,013 |
| | Insurance | 550,750 | 575,000 | 27,875 | 3,625 |
| | Equipment Rental | 3,603,294 | 3,524,315 | 3,940,665 | 4,019,644 |
| | Engineering Services | 2,140,000 | 2,278,515 | 305,363 | 166,848 |
| | Trust Fund (Kerola) | 100 | 20,288 | 20,188 | 0 |
| | Trust Fund (Rowley) | 350 | 59,564 | 59,214 | 0 |
| TOTAL BUDGET | | \$ 72,571,930 | \$ 76,507,404 | \$ 23,411,947 | \$ 19,476,473 |

Table 1 Proposed 2005 Budget Summary

STAFFING LEVELS¹

| Department | # of FTE's | | | | Increase/ (Decrease) |
|---------------------------------|---------------|--------------|---------------|--------------|-------------------------|
| | 2004 Staffing | | 2005 Budget | | |
| | Full-time | Part-time | Full-time | Part-time | |
| Executive | 3.00 | - | 3.00 | - | - |
| Municipal Court | - | - | 2.50 | - | 2.50 |
| Community Services | - | - | - | - | - |
| Human Resources | 3.00 | 0.50 | 3.00 | 0.50 | - |
| City Clerk | 4.00 | 0.50 | 3.00 | 0.50 | (1.00) |
| Information Services | 4.00 | 0.50 | 4.00 | 0.50 | - |
| Cable TV | 1.00 | - | 1.00 | - | - |
| Finance | 8.00 | 1.50 | 9.00 | 1.50 | 1.00 |
| Police | 56.00 | - | 55.50 | - | (0.50) |
| Planning | 13.00 | - | 13.00 | - | - |
| Building Review | 13.00 | - | 14.00 | - | 1.00 |
| Building Maintenance | 12.50 | 1.50 | 13.00 | 1.50 | 0.50 |
| Parks (General) | 3.00 | - | 3.00 | - | - |
| Recreation | 12.00 | 7.25 | 10.25 | 8.25 | (0.75) |
| Pickering Barn | 0.50 | 0.50 | 1.00 | 0.50 | 0.50 |
| Tibbetts Creek Manor | - | 1.75 | 0.25 | 1.75 | 0.25 |
| Swimming Pool | 7.00 | 4.50 | 7.00 | 4.50 | - |
| Park Maintenance | 9.00 | 3.00 | 8.50 | 3.00 | (0.50) |
| Public Works | 50.00 | 0.50 | 57.00 | 1.00 | 7.50 |
| Major Development Review Team | 9.00 | - | 9.00 | - | - |
| Total Budgeted Positions | 208.00 | 22.00 | 217.00 | 23.50 | 10.50 |

Table 2 Staffing Levels Per Department in FTE's

PART-TIME POSITIONS

Building Maintenance Custodian, Specialty Workers (2)
 City Clerk Administrative Assistant
 Information Services Administrative Assistant
 Human Resources Administrative Assistant
 Finance Fiscal Specialists (3)
 Park Maintenance Maintenance Aides, Administrative Assistant
 Recreation Administrative Assistants, Recreation Aides
 Swimming Pool Instructors and Lifeguards, Administrative Assistant
 Pickering Farm Non-regular assistants
 Public Works Administrative Assistants

¹ FTE = Full-Time Equivalents. Staffing levels are expressed in year-end numbers. For staffing level detail, refer to supplemental schedules

POSITION CHANGES IN 2005

| <u>Position</u> | <u>Department</u> | <u>FTE</u> |
|---------------------------------|--------------------------|--------------|
| Court Administrator | Municipal Court | 1.0 |
| Court Clerk | Municipal Court | 1.0 |
| Court Clerk | Municipal Court | 0.5 |
| Police Records Specialist | Police | (0.5) |
| Public Works Operations Manager | Public Works Operations | 1.0 |
| Maintenance Lead | Public Works Operations | 1.0 |
| Maintenance Workers | Public Works Operations | 4.0 |
| Administrative Assistant | Public Works Operations | 0.5 |
| Senior Traffic Engineer | Public Works Engineering | 1.0 |
| Building Inspector | Building Review | 1.0 |
| | | |
| TOTAL | | 10.50 |

Table 3 Position Changes for 2005 in FTE's

General Fund



GENERAL FUND OVERVIEW

Governmental accounting systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities. The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

The General Fund, sometimes referred to as the Current Expense Fund, is used to account for all financial resources and transactions except for those that must be accounted for in Special Funds. This fund offers the most discretion in shifting or emphasizing priorities. The General Fund generates the majority of its revenue from taxes, and state and local shared revenues. This revenue is used to provide general government services, including police and fire protection, planning and community development, cultural, recreational, financial, and administrative services, and City management.

On the following pages, you will find General Fund revenue comparisons for 2003 and 2004, as well as detailed information on anticipated 2005 revenues. These 2005 estimates are based on laws and ordinances currently in effect.

A summary of all General Fund expenditures is followed by a more detailed explanation of proposed expenditures by department, also showing comparable figures for 2003 and 2004.

SOURCE OF FUNDS

| General Fund | Historical 1985 % of Total | 2005 Budget | % of 2005 Budget |
|-------------------------------|-------------------------------|----------------------|---------------------|
| SOURCE OF FUNDS | | | |
| Sales Tax (70%) | 22.5% | \$ 6,925,000 | 30.1% |
| Utility Taxes | 17.2% | 2,950,000 | 12.8% |
| Property Taxes | 13.3% | 4,190,000 | 18.2% |
| Business and Occupation Taxes | 4.6% | 1,690,000 | 7.3% |
| Miscellaneous Taxes | 1.5% | 310,000 | 1.3% |
| Licenses and Permits | 3.5% | 2,074,500 | 9.0% |
| Intergovernmental Revenue | 6.1% | 262,000 | 1.1% |
| Charges for Services | 2.1% | 1,478,100 | 6.4% |
| Recreation Fees | 3.1% | 1,806,000 | 7.8% |
| Investment Interest | 3.1% | 270,000 | 1.2% |
| Fines and Forfeits | 1.7% | 254,400 | 1.1% |
| Block Grants | 8.4% | 58,711 | 0.3% |
| Miscellaneous | 4.6% | 760,850 | 3.3% |
| Total Source | 91.7% | 23,029,561 | 100.0% |
| Fund Reserves | 8.3% | - | 0.0% |
| TOTAL | 100.0% | \$ 23,029,561 | 100.0% |

Table 1 General Fund - Source of Funds

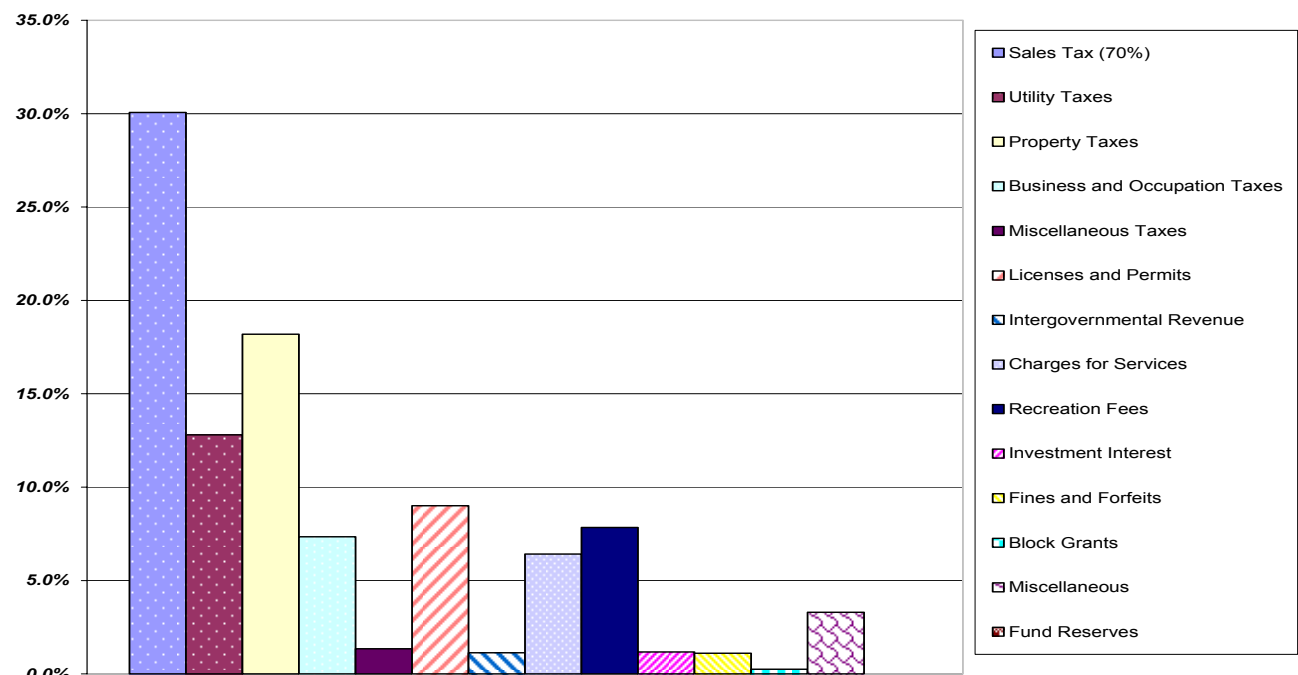
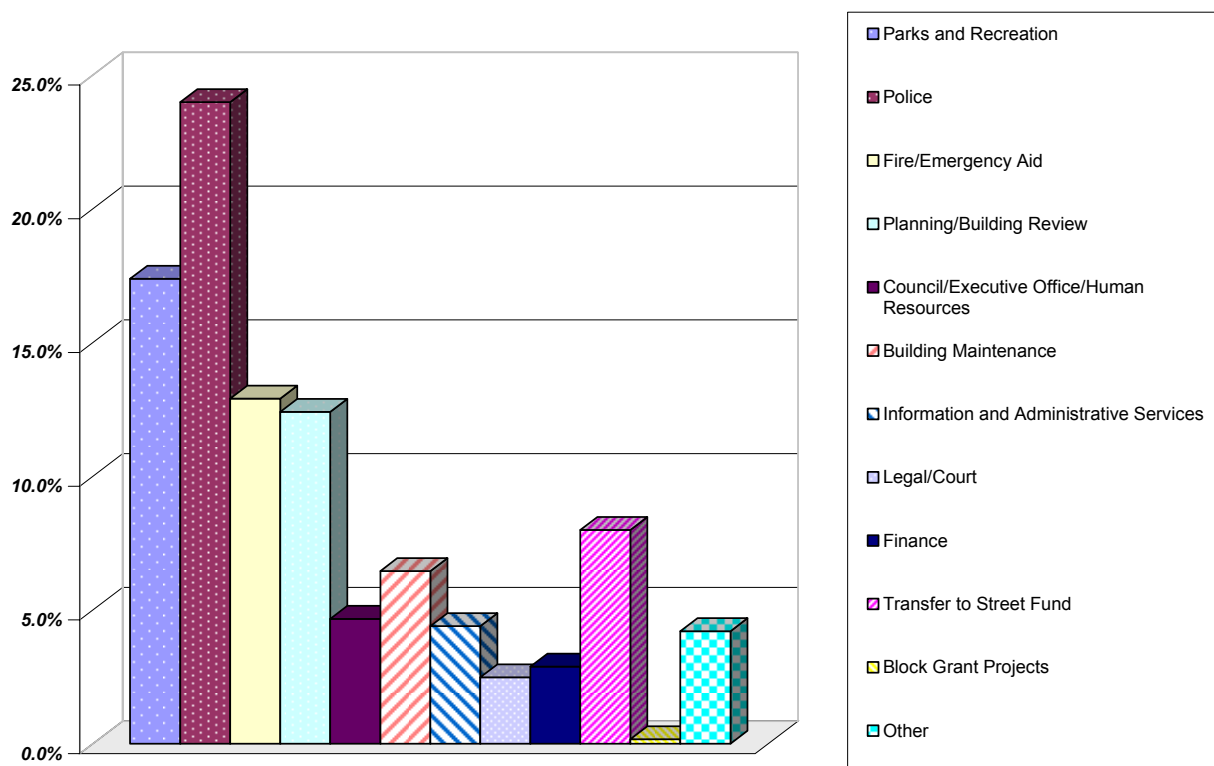


Figure 1 Chart General Fund - Source of Funds

USE OF FUNDS

| General Fund | Historical 1985 % of Total | 2005 Budget | % of 2005 Budget |
|---|-------------------------------|----------------------|---------------------|
| Parks and Recreation | 9.3% | \$ 4,082,705 | 17.4% |
| Police | 22.7% | 5,633,099 | 24.0% |
| Fire/Emergency Aid | 10.0% | 3,030,193 | 12.9% |
| Planning/Building Review | 9.0% | 2,913,815 | 12.4% |
| Council/Executive Office/Human Resources | 6.4% | 1,097,604 | 4.7% |
| Building Maintenance | 3.4% | 1,516,207 | 6.5% |
| Information and Administrative Services | 2.1% | 1,033,649 | 4.4% |
| Legal/Court | 3.6% | 584,800 | 2.5% |
| Finance | 3.3% | 677,897 | 2.9% |
| Transfer to Street Fund | 11.3% | 1,878,000 | 8.0% |
| Block Grant Projects | 8.4% | 41,077 | 0.2% |
| Other | 10.5% | 989,515 | 4.2% |
| TOTAL USE | 100.0% | \$ 23,478,561 | 100.0% |

Table 2 Use of Funds**Figure 2 Chart - Use of Funds**

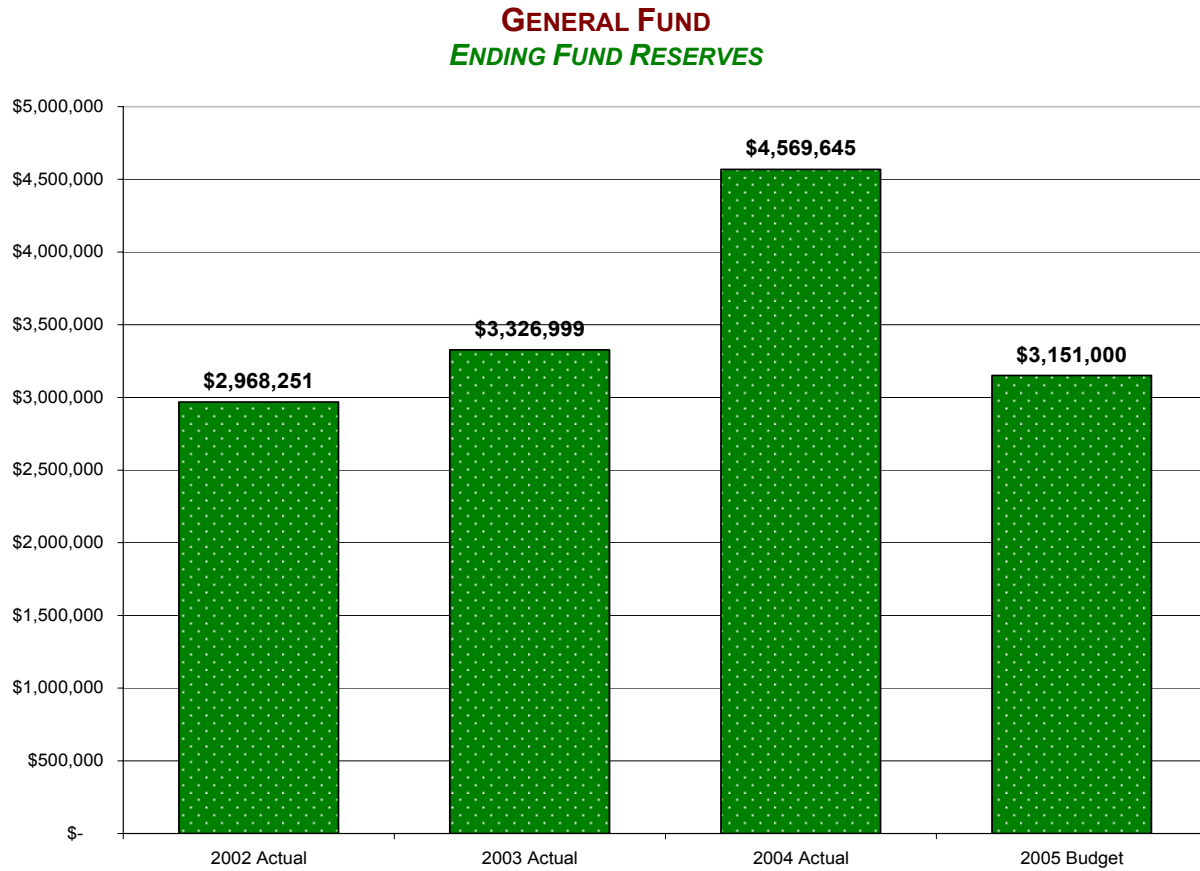


Figure 3 General Fund Ending Fund Reserves

ENDING FUND RESERVES AS A % OF TOTAL BUDGETED EXPENDITURES

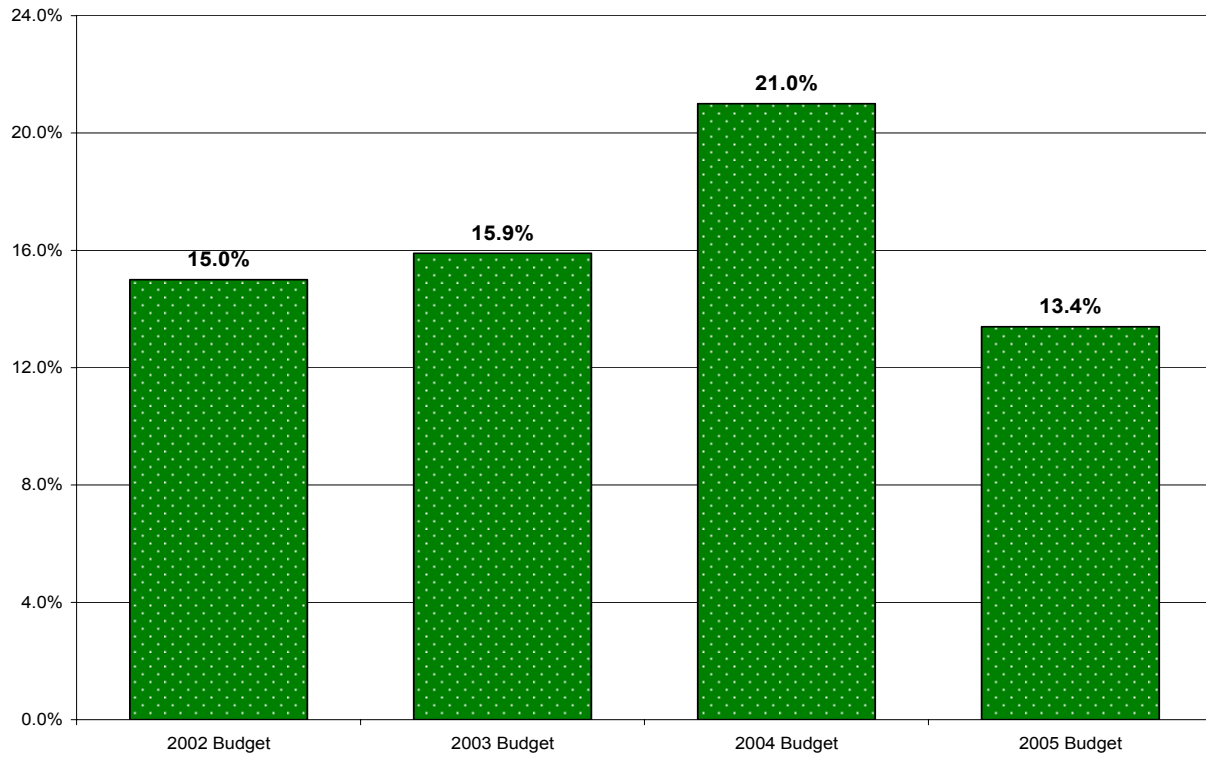


Figure 4 Ending Fund Reserves as a % of Total Budgeted Expenditures

REVENUE COMPARISONS

| General Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Beginning Fund Balance: | \$ 2,968,251 | \$ 2,850,000 | \$ 3,326,999 | \$ 3,600,000 |
| | | | | |
| Taxes | 13,575,771 | 15,020,000 | 15,237,294 | 16,065,000 |
| Licenses and Permits | 2,209,678 | 1,774,500 | 2,757,173 | 2,074,500 |
| State Shared Revenues and Grants | 326,955 | 405,000 | 283,602 | 262,000 |
| Charges for Services | 1,582,562 | 1,362,000 | 1,398,394 | 1,478,100 |
| Recreation Fees | 1,540,737 | 1,611,500 | 1,888,377 | 1,806,000 |
| Fines and Forfeits | 119,589 | 134,000 | 89,321 | 254,400 |
| Investment Interest | 246,805 | 295,000 | 198,762 | 270,000 |
| Miscellaneous Revenue | 210,280 | 254,558 | 233,387 | 267,850 |
| | | | | |
| TRANSFERS IN FROM: | | | | |
| | | | | |
| Guaranty Fund | - | 350,000 | - | 400,000 |
| Lodging Tax Fund | - | 10,000 | - | - |
| Cemetery Fund | 18,000 | 18,000 | 18,000 | 25,000 |
| Cable TV Fund | <u>68,000</u> | <u>68,000</u> | <u>68,000</u> | <u>68,000</u> |
| | | | | |
| TOTAL | <u>\$ 22,866,628</u> | <u>\$ 24,152,558</u> | <u>\$ 25,499,309</u> | <u>\$ 26,570,850</u> |
| | | | | |
| Community Block Grants | <u>22,964</u> | <u>75,442</u> | <u>13,576</u> | <u>58,711</u> |
| | | | | |
| TOTAL GENERAL FUND | <u>\$ 22,889,592</u> | <u>\$ 24,228,000</u> | <u>\$ 25,512,885</u> | <u>\$ 26,629,561</u> |

Table 3 General Fund - Revenue Comparisons

2005 ESTIMATED REVENUES

| ESTIMATED REVENUES | | 2005 |
|---|--------------|---------------------|
| Beginning Fund Balance | | \$ 3,600,000 |
| Property Taxes | \$ 4,190,000 | |
| Sales Tax (70%) | 6,625,000 | |
| Sales Tax (Criminal Justice) | 300,000 | |
| B and O Taxes | 1,690,000 | |
| Private-Public Utility Tax-Electric | 1,200,000 | |
| Private-Public Utility Tax-Gas | 425,000 | |
| Private-Public Utility Tax-Garbage | 275,000 | |
| Private-Public Utility Tax-Telephone | 1,050,000 | |
| Contract Fee | 125,000 | |
| Leasehold Tax | 90,000 | |
| Gambling Tax | 95,000 | |
| Total Taxes | | 16,065,000 |
| Amusement Licenses | \$ 5,000 | |
| Business Licenses and Permits | 105,000 | |
| Building Permits | 1,866,000 | |
| Other Licenses and Permits | 13,500 | |
| Zoning and Subdivision Fees | 65,000 | |
| Shoreline Permits | 20,000 | |
| Total Licenses and Permits | | 2,074,500 |
| Liquor Excise Tax | \$ 60,000 | |
| Liquor Board Profits | 100,000 | |
| Criminal Justice (State) | 27,500 | |
| Grants for Parks Planner | 55,000 | |
| Other Government Revenue | 19,500 | |
| Total State Shared Revenues and Grants | | 262,000 |
| Jail Services/Fees | \$ 795,600 | |
| Jail Inmate Funds | 15,000 | |
| Dispatch Services | 160,000 | |
| Police/Fire Services | 85,500 | |
| Sale of Maps and Publications | 8,000 | |

| ESTIMATED REVENUES (cont). | | 2005 |
|--|--------------|----------------------|
| False Alarms | 10,000 | |
| SEPA and Administrative Fees | 10,000 | |
| Park Building Rentals | 46,000 | |
| Pickering Barn Rentals | 170,000 | |
| Tibbetts Manor | 115,000 | |
| Salmon Days Reimbursement | 5,000 | |
| Passport Fees | 48,000 | |
| Concurrency Review Fees | 10,000 | |
| Total Charges for Service | | 1,478,100 |
| Recreation Services | \$ 1,411,000 | |
| Swimming Pool | 395,000 | |
| Total Recreation Fees | | 1,806,000 |
| Total Municipal Court Fees | | 254,400 |
| Total Investment Interest | | 270,000 |
| Rent-Cellular Antennas | \$ 65,000 | |
| Interfund Rental Charges | 70,000 | |
| D.A.R.E. Program Donations | 5,000 | |
| Miscellaneous Revenues | 53,850 | |
| Interfund Professional Services | 74,000 | |
| Total Miscellaneous Revenue | | 267,850 |
| Transfer-in from Guaranty Fund | \$ 400,000 | |
| Transfer-in from Cable TV Fund | 68,000 | |
| Transfer-in from Cemetery Fund | 25,000 | |
| Total Operating Transfers | | 493,000 |
| Housing and Community Development Block Grants (CDBG) | | 58,711 |
| TOTAL ESTIMATED GENERAL FUND REVENUES | | \$ 26,629,561 |

Table 4 General Fund - 2005 Estimated Revenues

EXPENDITURE COMPARISONS

| General Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| City Council | \$ 63,479 | \$ 72,260 | \$ 73,211 | \$ 72,260 |
| Municipal Court | 42,191 | 37,000 | 78,155 | 255,800 |
| Executive | 468,841 | 508,179 | 497,059 | 535,525 |
| Human Resources | 427,613 | 455,596 | 438,586 | 489,819 |
| City Clerk | 386,278 | 479,507 | 478,625 | 306,943 |
| Information Technology | 533,389 | 597,623 | 548,075 | 726,706 |
| Financial Services | 479,161 | 535,096 | 516,145 | 677,897 |
| Legal | 327,241 | 304,000 | 335,669 | 329,000 |
| Police | 4,684,071 | 5,535,665 | 5,021,397 | 5,633,099 |
| Fire Control | 2,610,220 | 2,940,198 | 2,940,198 | 3,030,193 |
| Community Services | 192,650 | 299,528 | 227,244 | 323,395 |
| Planning | 1,209,540 | 1,413,995 | 1,383,401 | 1,543,244 |
| Building Permits & Plan Review | 1,179,148 | 1,199,247 | 1,255,528 | 1,370,571 |
| City Facility Services | 1,351,077 | 1,503,908 | 1,363,932 | 1,516,207 |
| Recreation Services | 1,613,512 | 1,726,606 | 1,669,874 | 2,039,842 |
| Pickering Farm | 69,444 | 80,779 | 92,217 | 136,863 |
| Tibbetts Manor | 92,111 | 96,988 | 89,550 | 121,709 |
| Aquatics | 554,339 | 636,161 | 572,243 | 713,263 |
| Park Facilities | 1,299,692 | 1,441,250 | 1,357,865 | 1,071,028 |
| Other General Government Svcs | <u>1,978,596</u> | <u>1,913,999</u> | <u>2,004,266</u> | <u>2,585,197</u> |
| SUBTOTAL | \$ 19,562,593 | \$ 21,777,585 | \$ 20,943,240 | \$ 23,478,561 |
| Ending Fund Balance | <u>3,326,999</u> | <u>2,450,415</u> | <u>4,569,645</u> | <u>3,151,000</u> |
| TOTAL GENERAL FUND | <u>\$ 22,889,592</u> | <u>\$ 24,228,000</u> | <u>\$ 25,512,885</u> | <u>\$ 26,629,561</u> |

Table 5 General Fund Expenditure Comparisons

CITY COUNCIL

MISSION

The legislative body provides effective City government representation for the citizens, determines policy, enacts ordinances and resolutions, approves contracts, and authorizes the payment of all obligations incurred by the City. After reviewing the Administration's revenue estimates and expenditure requests, it is the responsibility of the Council to adopt an annual budget.

2005 COUNCIL PRIORITIES

The Council Goals for 2005, as developed and refined at the April 2004 Council Retreat, are listed below:

| <u>Goal #</u> | <u>Goal Description</u> |
|---------------|--|
| #1 | Review concurrency policy and improve mobility in Issaquah by adding capacity to the City's street system, expanding transit service to and from the City, exploring the creation of a City transit system, and implementing commuter trip reduction programs. |
| #2 | Develop and implement a water resources plan |
| #3 | Implement and Integrated Traffic Signal system in 2005 with fiber connections between all signal lights throughout the City. |
| #4 | Model, require and reward actions that promote sustainability including land use patterns that focus density and protect the environment, green building construction, motorized and non-motorized options to single occupancy vehicles, and the reduction, reuse and recycling of water and other resources, goods and materials. |
| #5 | Earn our citizens confidence, faith and trust in the City government by keeping them informed about issues that affect them, seeking their input and encouraging participation, following a decision making process that is open and fair, and spending tax dollars wisely and efficiently |
| #6 | Develop a plan, including the use of voter-approved bonds, to improve park programs, maintenance and facilities, acquire land for future park and open space use, and expand and improve the trail system in and around the City. |
| #7 | Continue the community's commitment to improving salmon habitat throughout the Issaquah and Tibbetts Creek Basins |
| #8 | Develop strategies to ensure a sense of community safety and social responsibility |
| #9 | Work with member jurisdictions to modify the Interlocal Financing Agreement for Eastside Fire and Rescue to reduce the fiscal impact of the Klahanie PAA annexation on Fire District 10/Eastside Fire and Rescue and ensure that the funding plan for Eastside Fire and Rescue is equitable and stable. |
| #10 | Determine whether or not Issaquah will annex the Klahanie and Greenwood Point-South Cove PAA's and, if so, establish an annexation schedule that considers the fiscal impacts of annexation on Eastside Fire and Rescue and the City's goal to maintain the existing level of service to current City residents. |
| #11 | Enter into a Cost-sharing Agreement with the City of Sammamish to expand Route 200 to provide transit service between Sammamish and Issaquah. |
| #12 | Explore the use of special levy's to finance high priority community improvements that are specific, tangible and well defined. |

EXPENDITURE COMPARISONS

| City Council | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Salaries | \$ 53,400 | \$ 60,600 | \$ 60,600 | \$ 60,600 |
| Benefits | 4,542 | 5,160 | 5,144 | 5,160 |
| Supplies | 959 | 500 | 1,429 | 800 |
| Other Services & Charges | <u>4,578</u> | <u>6,000</u> | <u>6,038</u> | <u>5,700</u> |
| TOTAL | <u>\$ 63,479</u> | <u>\$ 72,260</u> | <u>\$ 73,211</u> | <u>\$ 72,260</u> |

*Table 6 City Council Expenditure Comparisons***SALARIES AND BENEFITS**

The salaries of the Council Members are budgeted in this category. Compensation for Council Members (Effective January 1, 2002):

Councilors \$700/Month
 Deputy Council President..... \$750/Month
 Council President..... \$800/Month

EXECUTIVE DEPARTMENT

MISSION STATEMENT

The Executive Department's mission is to assure high quality, excellent public services by providing administrative direction and management of all departments in implementing City policies and procedures in an effective, timely, and appropriate manner.

Provide uniform and quality services for the efficient and effective recruitment, selection, development, and retention of City employees; clarify and protect the rights and responsibilities of employees; and assure that policies, procedures, and practices are implemented in a timely and equitable manner and comply with State and Federal regulations.

Pursue excellence in serving the public by assuring high-quality development; by keeping the community, other jurisdictions, and agencies well informed on City activities; and by implementing projects and programs that meet identified community needs.

SUMMARY OF ACTIVITIES AND RESPONSIBILITIES

- ▶ Enhancing public service excellence through strategic planning for employee development and for programs and activities to maximize interdepartmental teamwork
- ▶ Representing the City with the public and other government entities
- ▶ Providing information to the public through oral and written communications, press, and other informational materials
- ▶ Managing and coordinating the development of special projects requiring multi-department participation
- ▶ Researching and analyzing legislation and issues of relevance to the City
- ▶ Responsible for City Council support for the governance process as well as maintaining and archiving City's legislative and administrative records
- ▶ The Community Services division is responsible for administering Human Service Grants and for Senior Center support. Specific responsibilities include all aspects of the Community Development Block Grant Program (CDBG) and Human Service Coordination.

2005 WORK PLAN FOCUS

- ▶ Implementation of a City-wide Communication Plan that provides a process to communicate more effectively with the media **(Council Goal #5)**
- ▶ Continue to move the legislative work process, agendas and supporting documents, and records management into the electronic/digital formats and access
- ▶ Develop interagency partnerships creating efficiencies and cost savings **(Council Goal #8)**
- ▶ Monitor existing human service programs to insure that Issaquah residents are served **(Council Goal #8)**
- ▶ Work with Eastside Human Service Forum to improve the quality of human services in Issaquah and the eastside **(Council Goal #8)**

EXPENDITURE COMPARISONS

| Executive Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| MAYOR'S OFFICE | | | | |
| Salaries | \$ 372,007 | \$ 378,283 | \$ 373,523 | \$ 390,770 |
| Benefits | 72,041 | 94,346 | 93,501 | 109,205 |
| Supplies | 3,491 | 5,750 | 6,514 | 7,000 |
| Professional Services | 1,154 | 4,100 | 5,123 | 4,650 |
| Other Services & Charges | 15,648 | 21,200 | 13,898 | 19,400 |
| Interfund Charges | 4,500 | 4,500 | 4,500 | 4,500 |
| TOTAL MAYOR'S OFFICE | \$ 468,841 | \$ 508,179 | \$ 497,059 | \$ 535,525 |
| CITY CLERK DIVISION | | | | |
| Salaries | \$ 271,683 | \$ 284,948 | \$ 304,625 | \$ 175,599 |
| Benefits | 77,680 | 98,204 | 101,738 | 66,164 |
| Supplies | 9,947 | 16,625 | 5,083 | 15,625 |
| Professional Services | 2,905 | 14,700 | 7,799 | 14,700 |
| Other Services & Charges | 24,063 | 65,030 | 59,380 | 34,855 |
| TOTAL CITY CLERK | \$ 386,278 | \$ 479,507 | \$ 478,625 | \$ 306,943 |
| COMMUNITY SERVICES DIVISION | | | | |
| SENIOR CENTER | | | | |
| Salaries (Custodial) | \$ 13,163 | \$ 12,400 | \$ 12,599 | \$ 13,090 |
| Benefits | 4,107 | 4,800 | 4,320 | 5,105 |
| Supplies | 313 | 500 | 893 | 1,000 |
| Other Services and Charges | 21,350 | 61,000 | 57,051 | 61,000 |
| Subtotal | \$ 38,933 | \$ 78,700 | \$ 74,863 | \$ 80,195 |
| COMMUNICATIONS | | | | |
| Supplies | 108 | - | - | |
| Professional Services | 23,745 | 28,000 | 21,896 | 25,000 |
| City Newsletter | - | - | - | 25,000 |
| Other Services and Charges | 168 | - | 23 | - |
| Subtotal | \$ 24,021 | \$ 28,000 | \$ 21,919 | \$ 50,000 |

| Executive Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|-------------|-------------|-------------|-------------|
| COMMUNITY SERVICES DIVISION (cont.) | | | | |
| SERVICE AGENCIES | | | | |
| King County Sexual Assault Center | \$ 4,500 | \$ 4,500 | \$ 4,500 | \$ - |
| Children's Response Center | 3,125 | 4,000 | 4,000 | - |
| Eastside Domestic Violence | 8,800 | 8,800 | 8,800 | - |
| Friends of Youth | 16,000 | 16,000 | 16,000 | - |
| Eastside Human Service Forum | 3,500 | 3,500 | 3,500 | 3,500 |
| Eastside Legal Assistance | 2,500 | 2,500 | 2,500 | - |
| ARCH (A Reg. Coalition for Housing) | 10,763 | 11,000 | 11,194 | 12,000 |
| Childcare Resources | 4,000 | 4,000 | 4,000 | - |
| Catholic Community Svcs-Meal Pgm | 3,500 | 3,500 | 3,500 | - |
| Meals on Wheels | 4,000 | 4,000 | 4,000 | - |
| Issaquah Church/Community Svcs | - | 2,000 | 2,000 | - |
| Eastside Literacy Council | 5,000 | 5,000 | 5,000 | - |
| Eastside Healthy Start | 3,500 | 3,500 | 3,500 | - |
| Crisis Clinic - Telephone Services | 2,500 | 2,500 | 2,500 | - |
| Crisis Clinic - Teen Link | 1,260 | 1,260 | 1,260 | - |
| Issaquah Food and Clothing Bank | 5,000 | 6,000 | 6,000 | - |
| Senior Svcs-Congregate Meal Pgm | 4,023 | 1,500 | 1,500 | - |
| Eastside Adult Day Center | 7,000 | 7,000 | 7,000 | - |
| Eastside Baby Center | 3,800 | 4,300 | 4,300 | - |
| Eastside Social Concerns Council | 3,500 | 3,500 | 3,500 | - |
| Women's Resource Center (BCC) | 4,500 | 4,500 | 4,500 | - |
| Marianwood Volunteer Caregivers | 4,000 | 4,000 | 4,000 | - |
| Special Population Support | 6,091 | 10,000 | 8,750 | - |
| Undesignated Agency Contributions | - | - | - | 122,496 |
| Community Health Centers | 3,000 | 4,000 | 2,000 | - |

| Executive Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| COMMUNITY SERVICES DIVISION (cont.) | | | | |
| Life Enrichment Options | - | 1,500 | 1,500 | - |
| Career Transition Programs | 3,000 | - | - | - |
| Family Resource Center | 10,000 | - | - | - |
| Alcoholism (King County) | 2,834 | 3,500 | 3,245 | 3,500 |
| Subtotal | \$ 129,696 | \$ 125,860 | \$ 122,549 | \$ 141,496 |
| COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG) | | | | |
| Allocation Amount | \$ - | \$ 66,968 | \$ 7,913 | \$ 51,704 |
| Subtotal | - | 66,968 | 7,913 | 51,704 |
| TOTAL COMMUNITY SVCS | \$ 192,650 | \$ 299,528 | \$ 227,244 | \$ 323,395 |
| TOTAL EXECUTIVE DEPT | \$ 1,047,769 | \$ 1,287,214 | \$ 1,202,928 | \$ 1,165,863 |

Table 7 Community Services Expenditure¹² Comparisons

Executive Department Annual Budget Comparisons

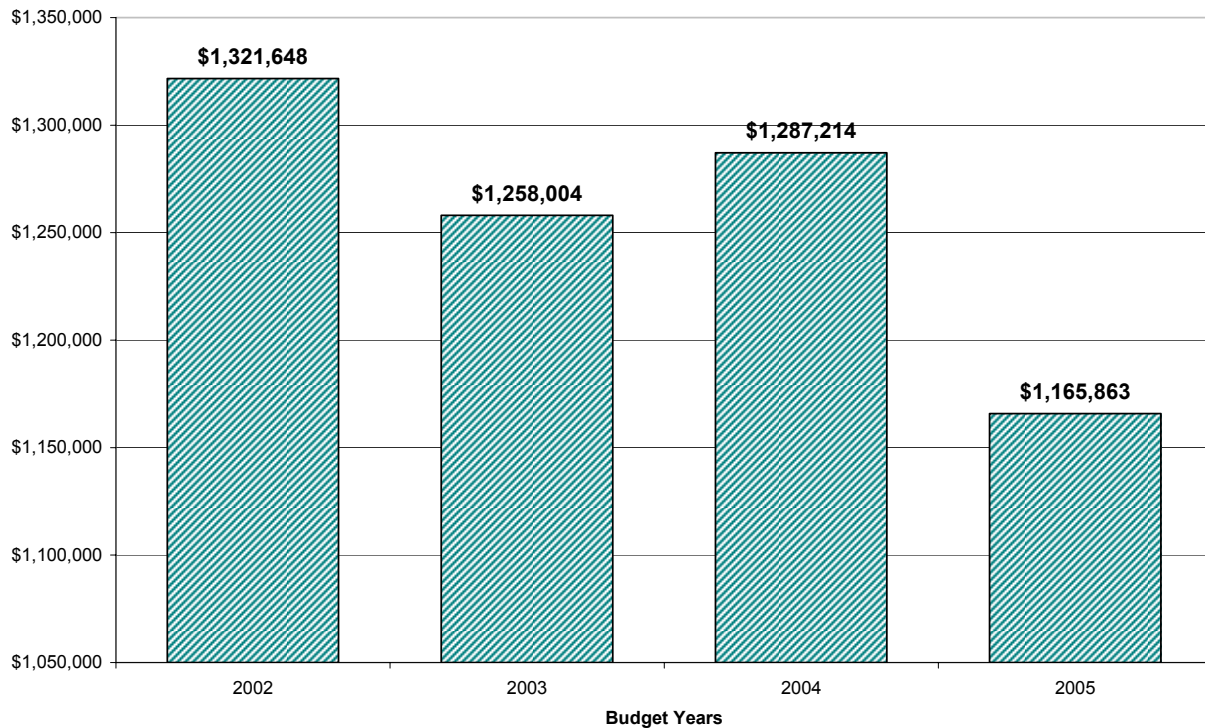


Figure 5 Executive Department Comparison of Annual Budgets

¹ \$12,000 shown in 2005 Final Budget represents the City's annual dues to ARCH (A Regional Coalition for Housing).

² An additional \$7,007 of CDBG funding is available for Planning and Administration, which would partially fund the Community Services Consultant costs estimated at \$25,000.

INFORMATION TECHNOLOGY

MISSION STATEMENT

The Executive Department's Information Technology Division has as its core mission the support of the City organization and the community information and communications needs through the use and integration of a variety of technologies to provide accessibility to our elected officials, employees, residents, and guests.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Information Technology Division provides support, maintenance, and development of the City's primary business systems, such as its networked computer and telecommunications systems; departmental help desk; employee computer learning lab; development and management of the City web site; and management of the City's Community TV Channel 21.

2005 WORK PLAN FOCUS

- ▶ Continuously improve and encourage Citizen-City dialogue and communication through the use of the City Web Site, the City Newsletter, and City Channel 21 Cable TV **(Council Goal #5)**
- ▶ Work with the Departments, Administration, and City Council through the Ad Hoc Technology Committee to implement the City's Information Technology Strategic Plan
- ▶ Continue to leverage the City's technology and communications resources by participation and collaboration with the e-City Gov Alliance
- ▶ Increase TV21 production by 10%
- ▶ Complete TV 21 digital transition and provide Web site streaming video and archive of Council Meetings **(Council Goal #5)**

EXPENDITURE COMPARISONS

| Information Technology | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries | \$ 286,952 | \$ 312,349 | \$ 298,436 | \$ 365,727 |
| Overtime | 8 | - | - | - |
| Benefits | 82,691 | 102,455 | 103,305 | 128,160 |
| Supplies | 16,640 | 23,000 | 20,108 | 23,000 |
| Computer Equipment | 9,498 | 12,074 | 11,648 | 12,074 |
| Professional Services | 33,600 | 25,000 | 17,484 | 75,000 |
| Telephone Charges | 60,367 | 50,000 | 39,781 | 50,000 |
| Repairs and Maintenance | 13,431 | 51,000 | 36,525 | 51,000 |
| City Newsletter | 17,383 | - | - | - |
| Other Services & Charges | 12,819 | 21,745 | 20,788 | 21,745 |
| TOTAL | \$ 533,389 | \$ 597,623 | \$ 548,075 | \$ 726,706 |

Table 8 Information Technology Expenditure Comparisons

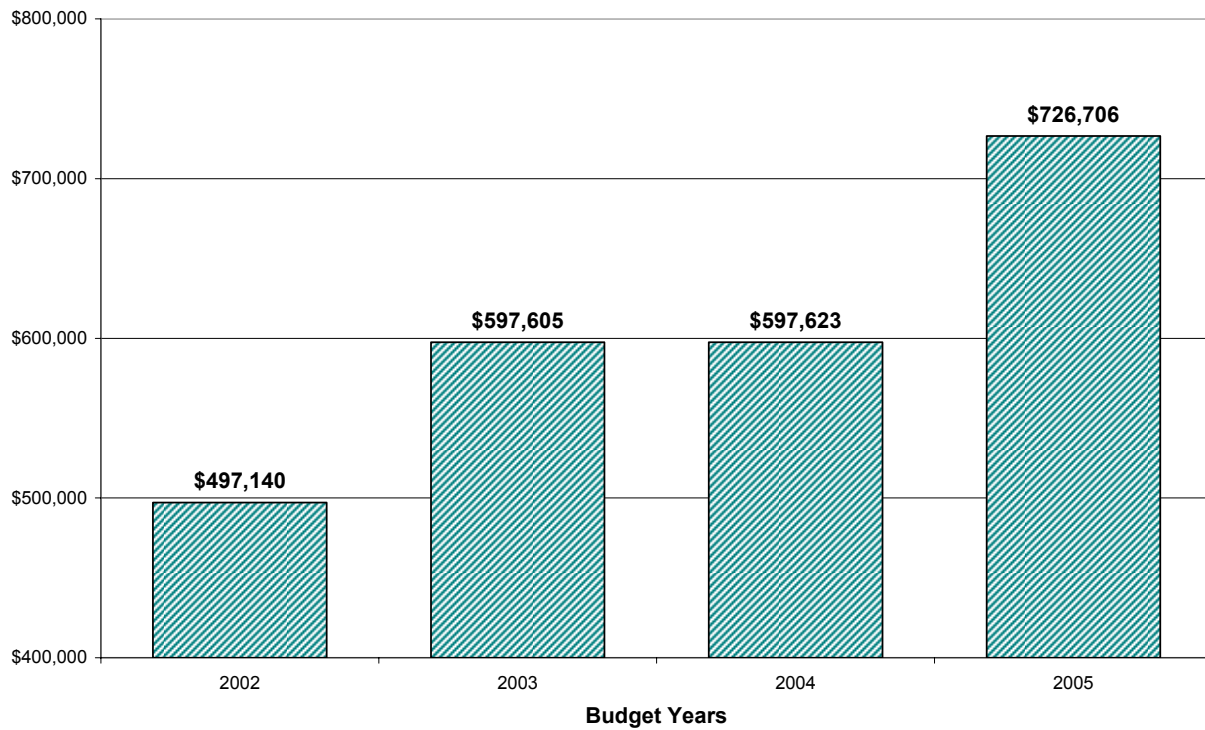
Information Technology Annual Budget Comparisons

Figure 6 Information Technology Comparison of Annual Budgets

MUNICIPAL COURT

The Municipal Court provides for an impartial court system for civil and criminal cases.

EXPENDITURE COMPARISONS

| Municipal Court | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|------------------|------------------|------------------|-------------------|
| Salaries | \$ - | \$ - | \$ 11,594 | \$ 134,000 |
| Benefits | - | | 3,562 | 50,400 |
| Supplies | - | | 12,883 | 7,000 |
| Professional Services | 42,191 | 37,000 | 49,628 | 56,000 |
| Other Services & Charges | - | - | 488 | 8,400 |
| TOTAL | \$ 42,191 | \$ 37,000 | \$ 78,155 | \$ 255,800 |

Table 9 Municipal Court Expenditure Comparisons

LEGAL

This budget provides for the cost of all legal services for the City of Issaquah. It includes general municipal work and special projects, as charged by the law firm of Ogden, Murphy and Wallace. The City contracts with Ms. Lynn Moberly for criminal prosecution services.

EXPENDITURE COMPARISONS

| Legal | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------|-------------------|-------------------|-------------------|-------------------|
| General Municipal | \$ 111,889 | \$ 110,000 | \$ 120,673 | \$ 120,000 |
| Special Projects | 72,639 | 50,000 | 75,152 | 65,000 |
| Criminal Prosecution | 142,713 | 144,000 | 139,844 | 144,000 |
| TOTAL | \$ 327,241 | \$ 304,000 | \$ 335,669 | \$ 329,000 |

Table 10 Legal Department Expenditure Comparisons

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

The mission of the Human Resources Department is to support City employees in their efforts to provide excellent service to our taxpayers and customers by providing leadership and expertise in a variety of areas.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Human Resources Department is responsible for:

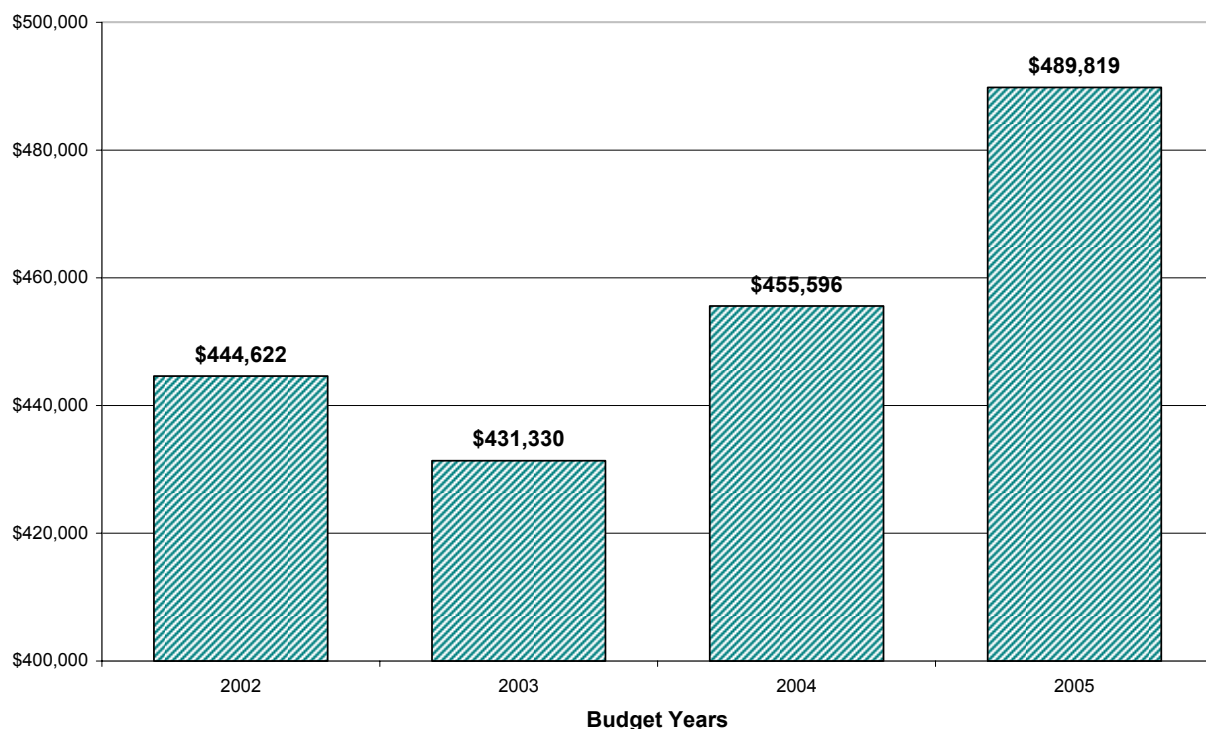
- ▶ employee and labor relations
- ▶ benefits administration
- ▶ recruitment and retention of quality employees
- ▶ compliance with federal, state and City regulations
- ▶ employee training and development
- ▶ employee safety
- ▶ performance coaching and counseling
- ▶ providing a workplace environment that allows employees to work to their highest level in making Issaquah a quality community

2005 WORK PLAN FOCUS

- ▶ Negotiate a new Teamsters Collective Bargaining agreement with our Law Enforcement Support Services Employees
- ▶ Provide technical and administrative support to the Civil Service Commission
- ▶ Provide City-wide training in such areas as the prevention of harassment, supervisory management, conflict resolution, amongst others and coordinate programs with WCIA
- ▶ Continue efforts to contain the rising cost of medical-related benefits while retaining a quality workforce
- ▶ Negotiate new contracts with Public Works Operations Employees and Administrative Staff Association
- ▶ Provide timely and responsive assistance to employees when requested
- ▶ Implement new federal and state regulations in a timely and efficient manner
- ▶ Provide recruitment and selection expertise to all departments in an effort to fill vacancies as quickly as possible with quality employees
- ▶ Recognize employees for both community service and work quality performance
- ▶ Administer employee benefits in a timely and efficient manner

EXPENDITURE COMPARISON

| Human Resources | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries | \$ 248,080 | \$ 257,743 | \$ 258,447 | \$ 273,900 |
| Benefits | 58,825 | 75,978 | 77,194 | 86,044 |
| Medical Care Program | 39,992 | 35,000 | 47,472 | 40,000 |
| Orthodontia Care | 12,005 | 11,000 | 11,142 | 11,000 |
| Supplies | 6,127 | 10,720 | 8,021 | 14,233 |
| Employee Recognition | 4,683 | 8,500 | 7,322 | 8,500 |
| Civil Service Commission | 4,300 | 5,405 | 2,398 | 5,405 |
| Professional Services | 17,813 | 8,750 | 4,767 | 9,850 |
| Professional Training (citywide) | 8,996 | 16,000 | 8,373 | 11,387 |
| Job Advertising | 2,033 | 1,250 | - | 1,250 |
| Tuition Reimbursement | 16,160 | 12,000 | 6,642 | 12,000 |
| Other Services & Charges | 8,599 | 13,250 | 6,808 | 16,250 |
| TOTAL | \$ 427,613 | \$ 455,596 | \$ 438,586 | \$ 489,819 |

*Table 11 Human Resources Expenditure Comparison***Human Resources Department Annual Budget Comparisons***Figure 7 Human Resources Comparison of Annual Budgets*

FINANCE DEPARTMENT

MISSION STATEMENT

The Finance Department's mission is to provide the City with financial information and financial planning, to maintain financial operations, and to provide continued improvement to existing financial systems and to maintain fiscal viability of the City as a whole.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Finance Department performs the following responsibilities in service to our customers and the citizens of Issaquah:

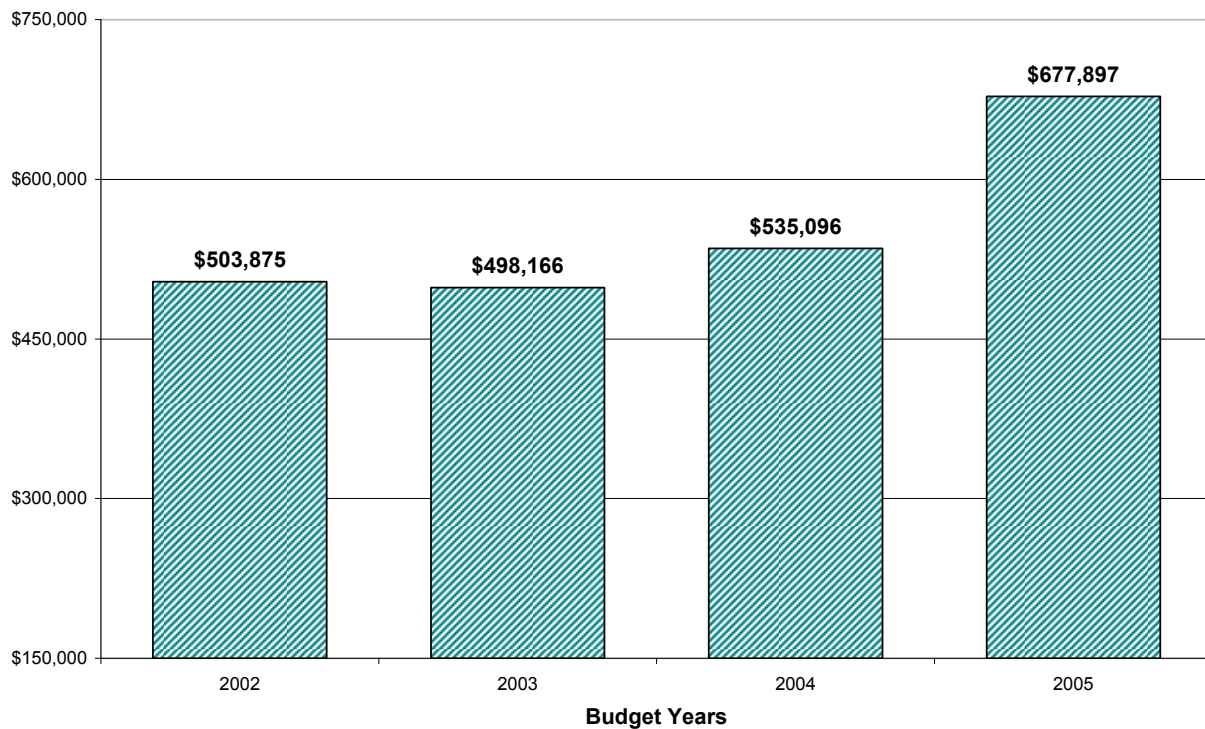
- ▶ Prepare and monitor budgetary and financial information. This includes internal services; user rate analysis; revenue forecasting; preparation of operation and capital budget; analyzing optimal fund balances and reserve requirements; and preparing various City, state and federal financial reports and analyses.
- ▶ Cash control, investment of City funds and debt service payment processing
- ▶ Provide financing through issuance of bonds, Interfund loans, etc
- ▶ Provide financial record keeping including budgeting, accounting, reporting, audit assistance, grant accounting, ongoing balancing and control, and fixed asset control
- ▶ Process payroll, which includes federal and state reporting for taxes, retirement, and miscellaneous deduction
- ▶ Process vendor payments
- ▶ Administer utility billing for water, sewer, and stormwater, provide customer service, and manage delinquent accounts. Handle traffic violations by collecting fines, transmitting cases to District Court, and handling indigent attorney payments.
- ▶ Local Improvement District (LID) records and payment management

2005 WORK PLAN FOCUS

- ▶ Complete the 2004 audit without findings
- ▶ Set up a system for tracking departmental inventory of small and attractive assets and train other departments on the use of the system
- ▶ Continue to work toward GASB 34 compliance of tracking and infrastructure portion of fixed assets
- ▶ Continue working with other Washington State Cities in streamlining State sales tax
- ▶ Continue to work toward completion of software system upgrade (utilities and accounts receivable)
- ▶ Begin designing a payroll processing manual
- ▶ Review fringe benefits provided by the City and determine how they should be treated in payroll
- ▶ Complete the draft document for expense reimbursement/travel as a formal City policy

EXPENDITURE COMPARISONS

| Finance Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries | \$ 343,236 | \$ 364,706 | \$ 353,577 | \$ 457,703 |
| Overtime | 1,937 | - | 75 | - |
| Benefits | 90,370 | 115,715 | 112,592 | 159,300 |
| Supplies | 9,782 | 12,500 | 9,102 | 12,500 |
| Professional Services | 10,681 | 10,500 | 14,423 | 11,000 |
| Repairs and Maintenance | 7,776 | 12,000 | 12,041 | 13,000 |
| Other Services & Charges | 15,379 | 19,675 | 14,335 | 24,394 |
| TOTAL | \$ 479,161 | \$ 535,096 | \$ 516,145 | \$ 677,897 |

*Table 12 Finance Department Expenditure Comparisons***Finance Department Annual Budget Comparisons***Figure 8 Finance Department Comparison of Annual Budgets*

POLICE DEPARTMENT

MISSION STATEMENT

The Police Department's mission is to serve the community by maintaining peace and order, by protecting life and property, preventing crime, and enforcing the law. The department fosters a collaborative partnership with the public in determining the best course for achieving community order.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Department is comprised of three major divisions: the Police Department, the City Jail and the Communications Center. The Communications Center and the Jail provide service to the Issaquah community as well as providing contract services to other jurisdictions. The Police Officers provide investigative services and cooperate with other law enforcement agencies in all policing areas. The Department is focused on Community Oriented Policing and works in partnership with the citizens of Issaquah, to prevent and solve crime. The Department has a well-established relationship with the Issaquah School District and in partnership, provides **D.A.R.E.** and **School Resource Officer** programs to the elementary, middle and high schools.

2005 WORK PLAN FOCUS

- ▶ Provide basic services by responding to all calls from citizens
- ▶ Provide resources to traffic "hot spots" to improve traffic flow and reduce congestion (**Council Goal #1**)
- ▶ Maintain a High visibility with available preventative patrol time
- ▶ Continue our focus on "Youth at Risk" program through our D.A.R.E. and School Resource Officer programs (**Council Goal #8**)
- ▶ Continue to focus on Homeland Security by cooperating with all Federal, State and local agencies (**Council Goal #8**)
- ▶ Train and prepare for Critical Incident Response (**Council Goal #8**)
- ▶ Continue working closely with the city E.O.C. group and Hamm radio group

EXPENDITURE COMPARISONS

| Police Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| OPERATIONS: | | | | |
| Salaries | \$ 1,986,363 | \$ 2,264,470 | \$ 2,057,371 | \$ 2,200,444 |
| Overtime | 157,031 | 111,500 | 141,294 | 111,500 |
| Benefits | 561,952 | 757,229 | 658,457 | 788,025 |
| Supplies | 57,105 | 67,615 | 65,885 | 71,100 |
| Interfund Charges | 60,000 | 60,000 | 60,000 | 110,000 |
| Professional Services | 7,504 | 7,500 | 8,260 | 10,000 |
| Other Services & Charges | 26,559 | 43,600 | 25,001 | 44,600 |
| Subtotal | \$ 2,856,514 | \$ 3,311,914 | \$ 3,016,268 | \$ 3,335,669 |

| Police Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| DETENTION/CORRECTION: | | | | |
| Salaries | \$ 498,508 | \$ 561,409 | \$ 544,429 | \$ 583,651 |
| Overtime | 25,284 | 20,000 | 22,167 | 20,000 |
| Benefits | 158,877 | 202,787 | 212,525 | 246,270 |
| Supplies | 175,672 | 205,000 | 147,986 | 190,000 |
| Professional Services | 135,407 | 170,550 | 143,089 | 174,000 |
| Other Services & Charges | <u>18,644</u> | <u>31,200</u> | <u>20,379</u> | <u>31,200</u> |
| Subtotal | \$ 1,012,392 | \$ 1,190,946 | \$ 1,090,575 | \$ 1,245,121 |
| DISPATCH SERVICES: | | | | |
| Salaries | \$ 353,116 | \$ 458,161 | \$ 342,517 | \$ 471,196 |
| Overtime | 7,699 | 10,000 | 19,514 | 10,000 |
| Benefits | 106,675 | 160,651 | 117,370 | 176,120 |
| Supplies | 1,584 | 4,000 | 3,119 | 4,000 |
| Repairs and Maintenance | 41,356 | 45,000 | 43,423 | 45,000 |
| Other Services & Charges | <u>35,962</u> | <u>52,800</u> | <u>41,558</u> | <u>53,300</u> |
| Subtotal | \$ 546,392 | \$ 730,612 | \$ 567,501 | \$ 759,616 |
| RECORDS: | | | | |
| Salaries | \$ 174,394 | \$ 181,685 | \$ 223,933 | \$ 166,378 |
| Overtime | 2,718 | 1,000 | 7,197 | 3,065 |
| Benefits | 44,115 | 53,808 | 69,324 | 55,550 |
| Supplies | 9,346 | 12,500 | 9,785 | 12,500 |
| Telephones/Cellular | 10,729 | 15,700 | 10,475 | 15,700 |
| Repairs and Maintenance | 23,217 | 32,000 | 25,747 | 32,000 |
| Other Services & Charges | <u>4,254</u> | <u>5,500</u> | <u>592</u> | <u>7,500</u> |
| Subtotal | \$ 268,773 | \$ 302,193 | \$ 347,053 | \$ 292,693 |
| TOTAL POLICE | \$ 4,684,071 | \$ 5,535,665 | \$ 5,021,397 | \$ 5,633,099 |

Table 13 Police Department Expenditure Comparisons

Police Department Annual Budget Comparisons

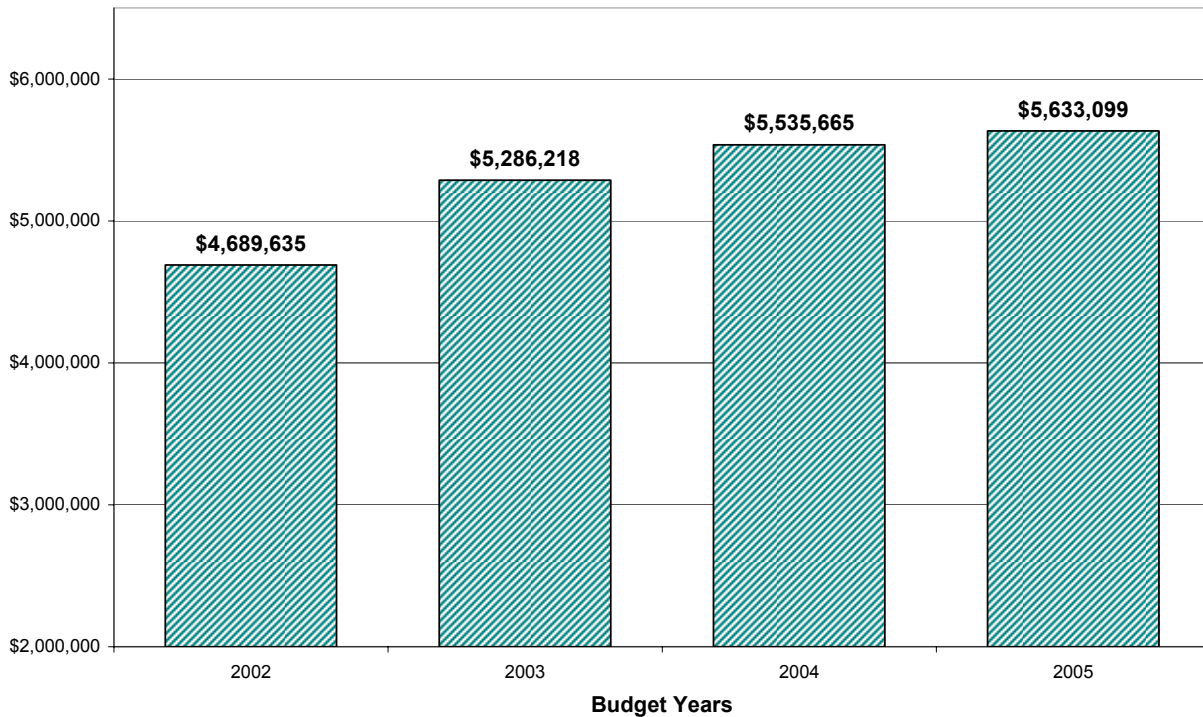


Figure 9 Police Department Comparison of Annual Budgets

SUPPLIES

All office and operating supplies, including photo and crime lab supplies, and uniforms are budgeted in this category. It also includes the food and other supplies necessary for the operation of the jail facilities.

PROFESSIONAL SERVICES (DETENTION)

Prisoner healthcare (\$89,000) and jail services provided by King County and Yakima County (\$85,000) are the main items included here.

OTHER SERVICES AND CHARGES

Telephone (\$52,100), repair and maintenance of equipment (\$113,000), rental charges (\$2,500), and postage costs are items budgeted under this category.

INTERFUND CHARGES

These charges from the Equipment Rental Fund are assessed to cover contracted vehicle repair, supplies, and parts for in-shop repairs, fuel, and a share of the common shop costs (salaries, utilities, etc.).

FIRE DEPARTMENT

MISSION STATEMENT

The mission of the Fire Department is to prevent fires from starting, prevent loss of life and property after a fire starts, confine a fire to the place where it started, and put out the fire. The department is charged with responding to victims of sudden illness or accident, and reducing trauma and suffering.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Fire Department provides a complete range of services including prevention, public education, emergency medical care, fire protection, and hazardous materials control. The Department also coordinates CPR and first aid classes on an as needed basis.

EXPENDITURE COMPARISONS

| Fire Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Professional Services | \$ 2,610,220 | \$ 2,940,198 | \$ 2,940,198 | \$ 3,030,193 |
| TOTAL | \$ 2,610,220 | \$ 2,940,198 | \$ 2,940,198 | \$ 3,030,193 |

Table 14 Fire Department Expenditure Comparisons

Fire Department Annual Budget Comparisons

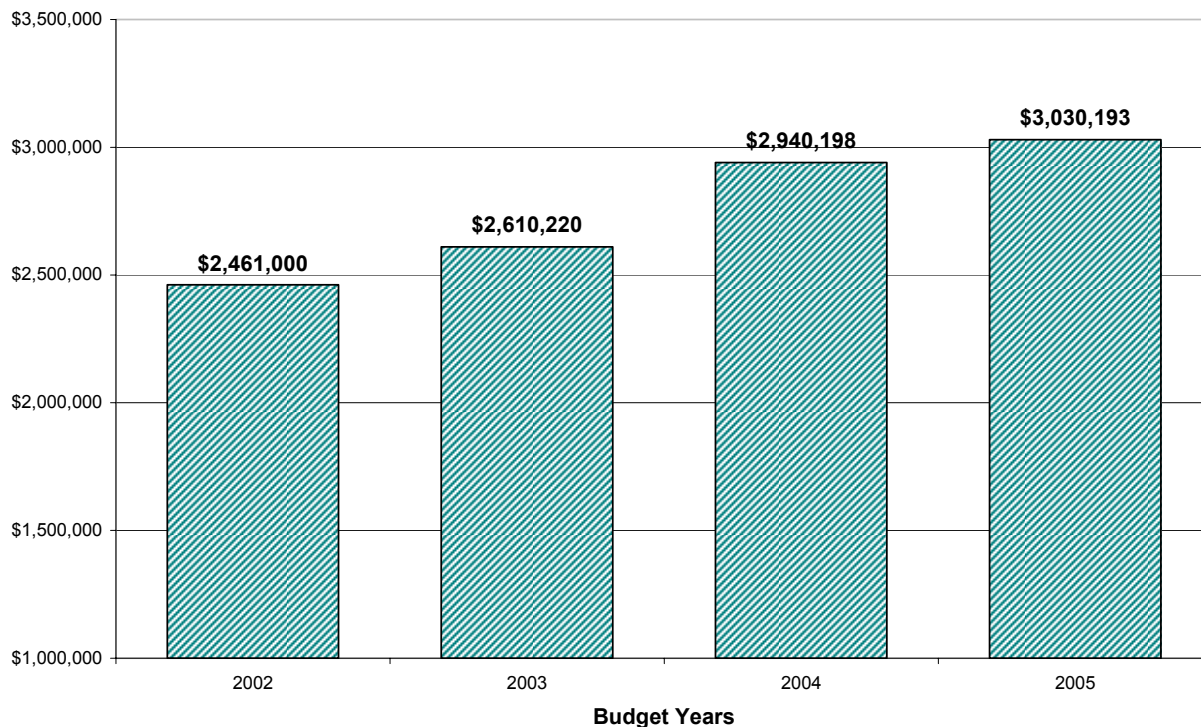


Figure 10 Fire Department Budgetary Expenditures Comparison

PROFESSIONAL SERVICES

Effective January 1, 1999, City Fire Department services consolidated with King County Fire District #10 to form a new fire district called Eastside Fire and Rescue.

PLANNING DEPARTMENT

MISSION STATEMENT

The Planning Department's mission is to guide Issaquah from its past and its present into the future, and to advise and inform the public concerning the policies that protect the environment and preserve the City's unique identity and quality of life.

The Planning Department strives to demonstrate a spirit of cooperation, team building, mutual respect, integrity, innovation, honesty, empathy, support, and fairness encompassing all members of the City Team and the public.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Planning Department advises the Administration and City Council on planning related issues and is responsible for:

- ▶ **Policy planning**, including developing and maintaining the City's Comprehensive Plan, updating Land Use Codes, processing annexations and coordination with King County and neighboring suburban cities
- ▶ **Current planning**, including administration of the City's Land Use Development Regulations (including the City's Zoning Ordinance, Subdivision Code, Critical Areas Ordinance and Shoreline Master Program) and review of land use development applications, and all public and private development proposals
- ▶ **Environmental review**, including review of proposed land use policies and regulations, and all public and private development proposals for compliance with the State Environmental Policy Act (SEPA) and the preparation of any Environmental Impact Statements (EIS) required under SEPA.

2005 WORK PLAN FOCUS

Council Goal #1

- ▶ Update the City's Transportation Impact Fees
- ▶ Begin work on a multi-year financing plan for transportation improvements
- ▶ Amend the Transportation and Land Use elements to assure consistency

Council Goal # 4, Council Goal # 7

- ▶ Review land use permits in accordance with adopted policies and regulations
- ▶ Conduct environmental review on projects that may adversely impact the environment
- ▶ Adopt and implement TDR Program
- ▶ Add low impact development provisions to the IMC

Council Goal # 5

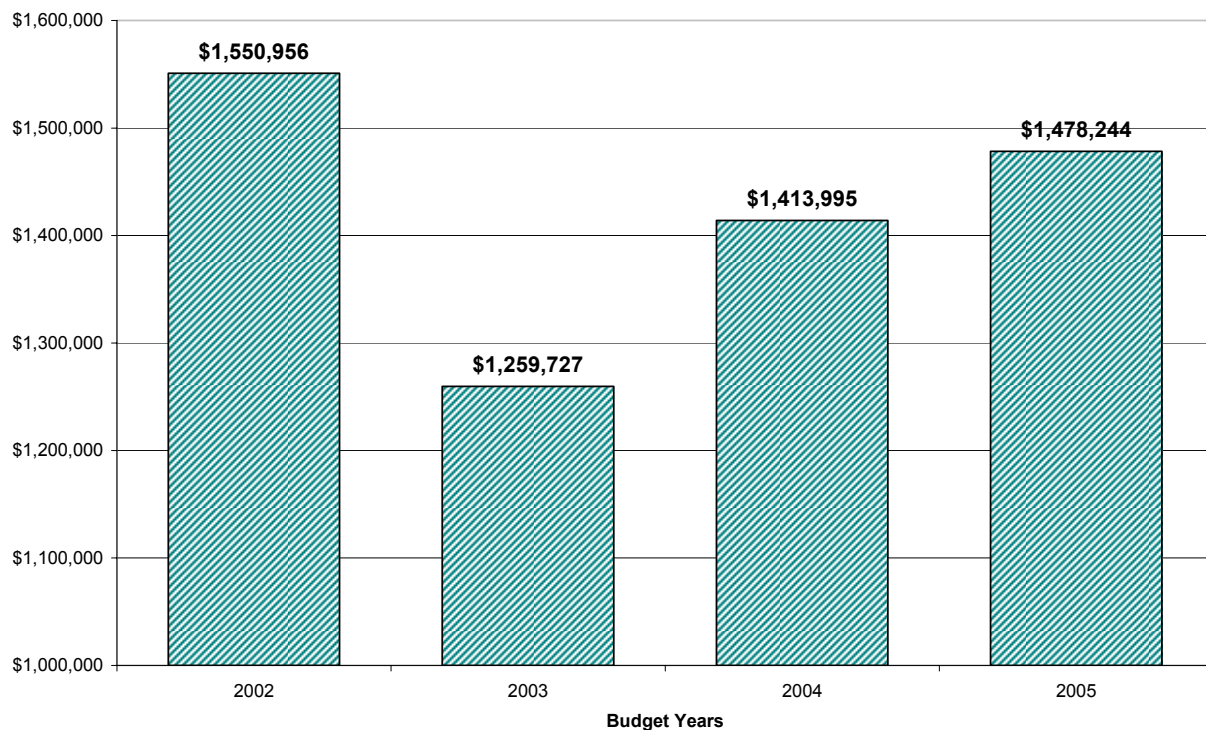
- ▶ Support Policy Planning Committee, Development Commission and River and Streams Board

Council Goal # 10

- ▶ Work with annexation area residents regarding possible annexation
- ▶ Process the annexation through the King County Boundary Review Board should the City proceed with one or more annexations

EXPENDITURE COMPARISONS

| Planning Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries | \$ 921,372 | \$ 968,745 | \$ 946,707 | \$ 996,584 |
| Overtime | 72 | 1,000 | - | 1,000 |
| Benefits | 236,815 | 297,750 | 297,714 | 334,160 |
| Supplies | 8,502 | 13,000 | 8,381 | 13,000 |
| Hearing Examiner | 1,050 | 8,000 | 12,915 | 8,000 |
| Professional Services | 11,389 | 21,000 | 16,602 | 21,000 |
| Consultants | 12,663 | 65,000 | 81,997 | 130,000 |
| Other Services & Charges | 17,677 | 39,500 | 19,085 | 39,500 |
| TOTAL | \$ 1,209,540 | \$ 1,413,995 | \$ 1,383,401 | \$ 1,543,244 |

*Table 15 Planning Department Expenditure Comparisons***Planning Department Annual Budget Comparisons***Figure 11 Planning Department Budgetary Expenditures Comparison*

BUILDING DEPARTMENT

MISSION STATEMENT

The Building Department's mission is to enhance the quality of living in Issaquah through the regulation and implementation of building standards with regard to public health, safety, and accessibility. Our purpose is to assist the public through the application, review, and inspection process while maintaining an atmosphere of co-operation, fairness, support, and community spirit.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

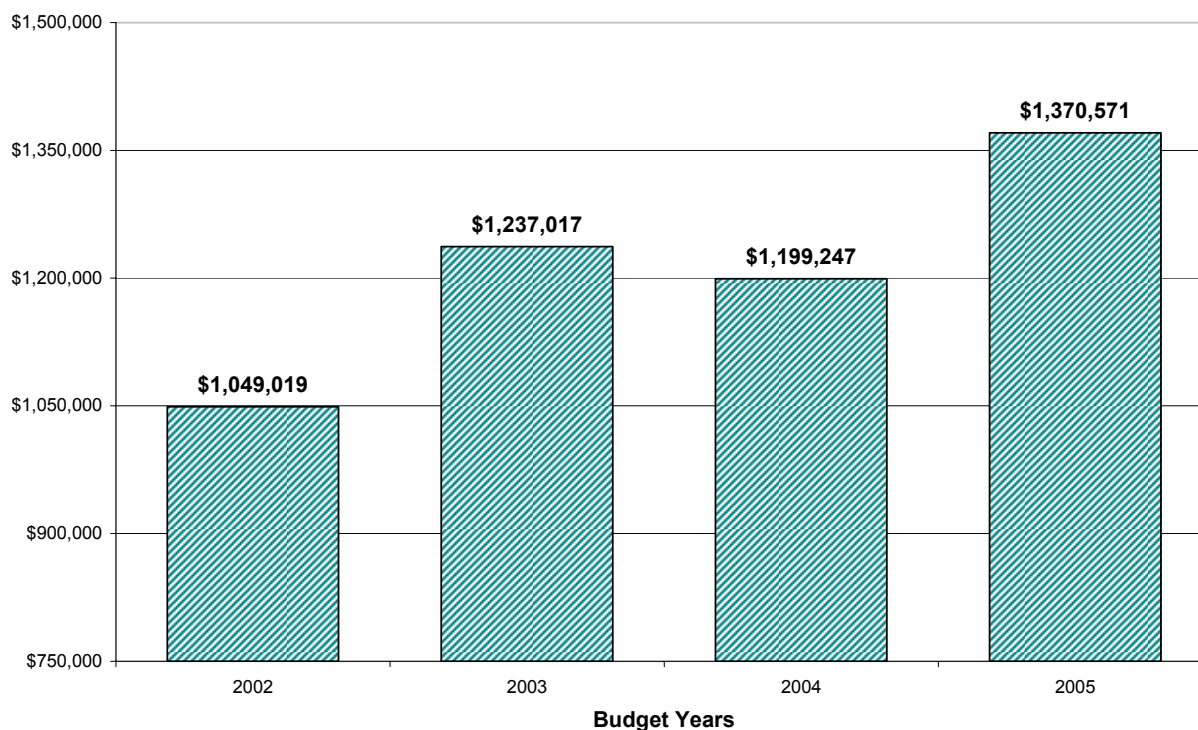
The Department administers most codes and ordinances dealing with construction and development in the City of Issaquah. These codes include the Uniform Building, Plumbing, Mechanical, Washington State Energy, Washington State Accessibility, and Washington State Ventilation and Indoor Air Quality Code. Enforcement of these regulations involves coordination between the architect or owner, and other City departments. The Permit Center coordinates the review of the Land Use Development Proposals by City departments and issues all special event and special use permits, as well as construction permits, including building, signage, mechanical, plumbing, clearing and grading, and schedules the inspections for the permit work.

2005 WORK PLAN FOCUS

- ▶ Continue development strategies and enforcement of sustainable building program objectives involving Issaquah Highlands and Talus **(Council Goal #4)**
- ▶ Continue improvements of MyBuildingPermit.com. 2005 will focus on implementation of the newly adopted International Building Codes, training, information handouts and on-line status information **(Council Goal #5)**
- ▶ Continue Leadership role with City Wellness Program
- ▶ Continue regional participation with Association of Permit Technicians (APT), Washington Association of Building Officials (WABO), and Washington Association of Code Enforcement (WACE)
- ▶ Alter Business License Program to accommodate future Critical Aquifer Recharge Area (CARA) program **(Council Goal #2)**
- ▶ Create a permit process combining building, plumbing and mechanical permits into a single permit for tenant improvement projects. This process will help eliminate extra permit steps and provide better coordination of final inspections.

EXPENDITURE COMPARISONS

| Building Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries | \$ 756,491 | \$ 788,232 | \$ 778,381 | \$ 879,663 |
| Overtime | 614 | 4,000 | 934 | 4,000 |
| Benefits | 243,065 | 283,407 | 301,281 | 363,300 |
| Supplies | 13,935 | 13,100 | 12,792 | 12,100 |
| Professional Services | 138,500 | 79,700 | 130,171 | 79,700 |
| Other Services & Charges | 16,535 | 20,800 | 21,961 | 21,800 |
| Interfund Charges | 10,008 | 10,008 | 10,008 | 10,008 |
| TOTAL | \$ 1,179,148 | \$ 1,199,247 | \$ 1,255,528 | \$ 1,370,571 |

*Table 16 Building Department Expenditure Comparisons***Building Department Annual Budget Comparisons***Figure 12 Building Department Budgetary Expenditures Comparison*

PARKS DEPARTMENT

MISSION STATEMENT

The mission of the Issaquah Parks Department is to strengthen community image and sense of place, support economic development, strengthen safety and security, promote health and wellness, foster human development, increase cultural unity, protect environmental resources, provide recreational experiences and facilitate community problem solving.

Parks, recreational facilities, programs and community events are key factors in strengthening community image and creating a sense of place. Recreation programs and facilities attract and retain businesses and residents, as well as attract tourists. Key benefits of a strong Parks and Recreation Department include:

- ▶ Provide jobs and generates income for the community and for local businesses
- ▶ Provide safe environments for recreation activities and design programs and services specifically to reduce criminal activity
- ▶ Participation in recreation activities improves physical, social and emotional health that positively impacts community health and wellness. Parks and Recreation services foster social, intellectual, physical and emotional development.
- ▶ increased cultural unity through experiences that promote cultural understanding and celebrate diversity
- ▶ By acquiring and protecting valuable resources as open space, streams, greenways, view sheds, forests and other habitat areas, natural resources are protected and habitat required for the survival of diverse species is preserved.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Parks Department advises the Administration and City Council on Parks, Recreation, and City building-maintenance issues. The Parks Department is comprised of three divisions with responsibilities as follows:

Recreation Services and Planning Divisional Responsibilities Include:

- ▶ Year-round swim lessons, summer daycamps, preschool programs, Special Populations programs, Youth Sports, Cultural Arts, Teen Programs, Farmer's Market, Concerts on the Green and Gold Pass for 62+, and adult recreation programs.
- ▶ Development, construction and renovating City parks and landscapes.
- ▶ Open space and trails acquisition and on-going stewardship of the City's open space and trails.
- ▶ Rental facilities including Tibbetts Creek Manor, Pickering Farm, and Community Center for both private and public special events

Park Maintenance and beautification, including maintenance of City parks, designated street landscapes, Tree City USA program, flower baskets, Heritage Tree Program, Art-in-the-Park, Salmon Days support, and cemetery maintenance and improvement.

City Building Maintenance, including maintenance, repairs and custodial services in all City buildings, as well as leasing and sale of City-owned houses.

2005 WORK PLAN FOCUS

- ▮ Offer both diverse and quality recreation and aquatics programs for all ages and skill levels
- ▮ Maintain the Interlocal Agreement with the Issaquah School District
- ▮ Improve Park Program and Facilities **(Council Goal #6)**; design/development of Phase 2 – Central Grand View and Black Nugget Parks at the Issaquah Highlands
- ▮ Improve Salmon Habitat **(Council Goal #7)**; participation in the Issaquah Creek WaterWays Program , and other creed stewardship projects
- ▮ Maintains new parks at Issaquah Highlands
- ▮ Make improvements to Tibbetts Valley Park's sports field Administers Tree City USA Program **(Council Goal #6)**
- ▮ Obtain Tree City USA Recertification
- ▮ Staff training for new HVAC at pool
- ▮ Continue to improve Facilities Maintenance Management
- ▮ Continue seismic improvements to City buildings

EXPENDITURE COMPARISONS

| Parks Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---|---------------------|---------------------|---------------------|---------------------|
| RECREATION AND PLANNING DIVISION | | | | |
| Salaries | \$ 1,461,888 | \$ 1,467,800 | \$ 1,467,683 | \$ 1,819,160 |
| Overtime | 821 | 500 | 967 | 500 |
| Benefits | 361,519 | 418,305 | 427,616 | 579,445 |
| Supplies | 137,381 | 198,429 | 124,997 | 182,459 |
| Professional Services | 205,278 | 293,557 | 242,686 | 211,614 |
| Repairs and Maintenance | 14,591 | 21,010 | 9,577 | 24,137 |
| Other Services & Charges | 147,928 | 140,933 | 150,358 | 194,362 |
| Subtotal | \$ 2,329,406 | \$ 2,540,534 | \$ 2,423,884 | \$ 3,011,677 |
| PARKS FACILITIES DIVISION | | | | |
| Salaries | \$ 804,147 | \$ 867,255 | \$ 813,178 | \$ 570,624 |
| Overtime | 3,107 | 3,000 | 938 | 8,000 |
| Benefits | 209,041 | 274,147 | 258,437 | 198,400 |
| Supplies | 52,352 | 57,700 | 74,209 | 51,000 |
| Utilities Charges | 79,685 | 86,500 | 79,899 | 100,000 |
| Contracted Maintenance | 34,622 | 30,500 | 29,156 | 30,500 |
| Other Services & Charges | 48,338 | 63,144 | 43,044 | 53,500 |
| Interfund Charges | 68,400 | 59,004 | 59,004 | 59,004 |
| Subtotal | \$ 1,299,692 | \$ 1,441,250 | \$ 1,357,865 | \$ 1,071,028 |

| Parks Department | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| FACILITIES MAINTENANCE DIVISION | | | | |
| Salaries | \$ 587,776 | \$ 702,037 | \$ 614,154 | \$ 677,378 |
| Overtime | 82 | 8,000 | 164 | 8,000 |
| Benefits | 163,720 | 228,910 | 221,114 | 253,150 |
| Supplies | 87,893 | 66,148 | 92,522 | 66,786 |
| Professional Services | 72,934 | 3,264 | 1,941 | 3,616 |
| Telephone Charges | 7,635 | 10,617 | 7,664 | 12,811 |
| Utility Charges | 340,472 | 395,427 | 345,807 | 414,427 |
| Repairs and Maintenance | 79,211 | 75,917 | 72,329 | 65,921 |
| Other Services & Charges | 11,354 | 13,588 | 8,237 | 14,118 |
| Subtotal | \$ 1,351,077 | \$ 1,503,908 | \$ 1,363,932 | \$ 1,516,207 |
| PARKS TOTAL | \$ 4,980,175 | \$ 5,485,692 | \$ 5,145,681 | \$ 5,598,912 |

Table 17 Recreations Services Division Expenditure Comparisons

Parks Department Annual Budget Comparisons

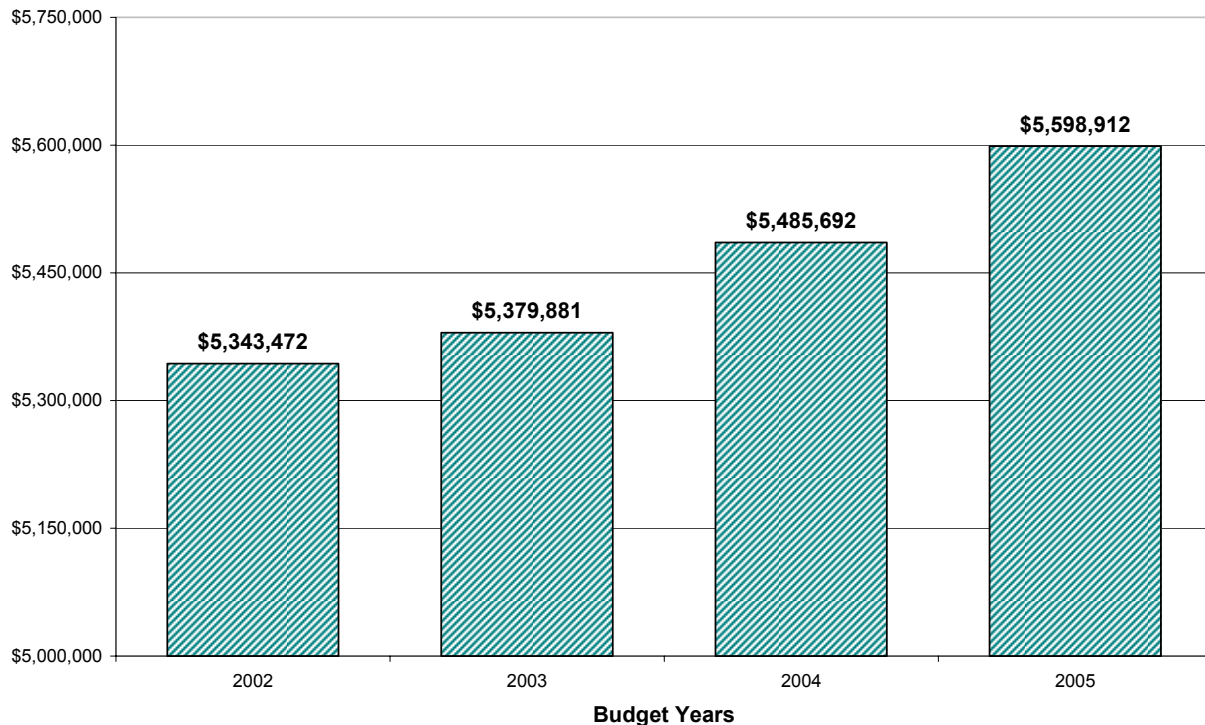


Figure 13 Parks Department Comparison of Annual Budgets

OTHER GENERAL GOVERNMENTAL SERVICES

This budget includes cost for general governmental services not provided for in any other budget.

EXPENDITURE COMPARISONS

| General Governmental Svcs | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Benefits - Long Term Disability | \$ 18,998 | \$ - | \$ - | \$ - |
| Benefits - Retired Fire/Police | 62,323 | 75,000 | 83,097 | 81,500 |
| Other Services & Charges | 133,177 | 137,525 | 174,885 | 230,250 |
| Interfund Charges (Insurance) | 200,000 | 200,000 | 242,030 | 300,000 |
| INTERGOVERNMENTAL SERVICES | | | | |
| Clean Air Agency | 8,122 | 9,000 | 17,853 | 9,447 |
| Election/Registration Charges | 14,776 | 15,000 | 18,927 | 17,000 |
| OPERATION TRANSFERS TO: | | | | |
| Street Fund | 1,440,000 | 1,378,000 | 1,378,000 | 1,878,000 |
| Unemployment Insurance | 31,200 | 44,474 | 44,474 | 24,000 |
| Lodging Tax Fund | - | 10,000 | - | - |
| Resource Conservation | 70,000 | 45,000 | 45,000 | 45,000 |
| TOTAL | \$ 1,978,596 | \$ 1,913,999 | \$ 2,004,266 | \$ 2,585,197 |

Table 18 General Governmental Services Expenditure Comparisons

Other General Governmental Services Annual Budget Comparisons

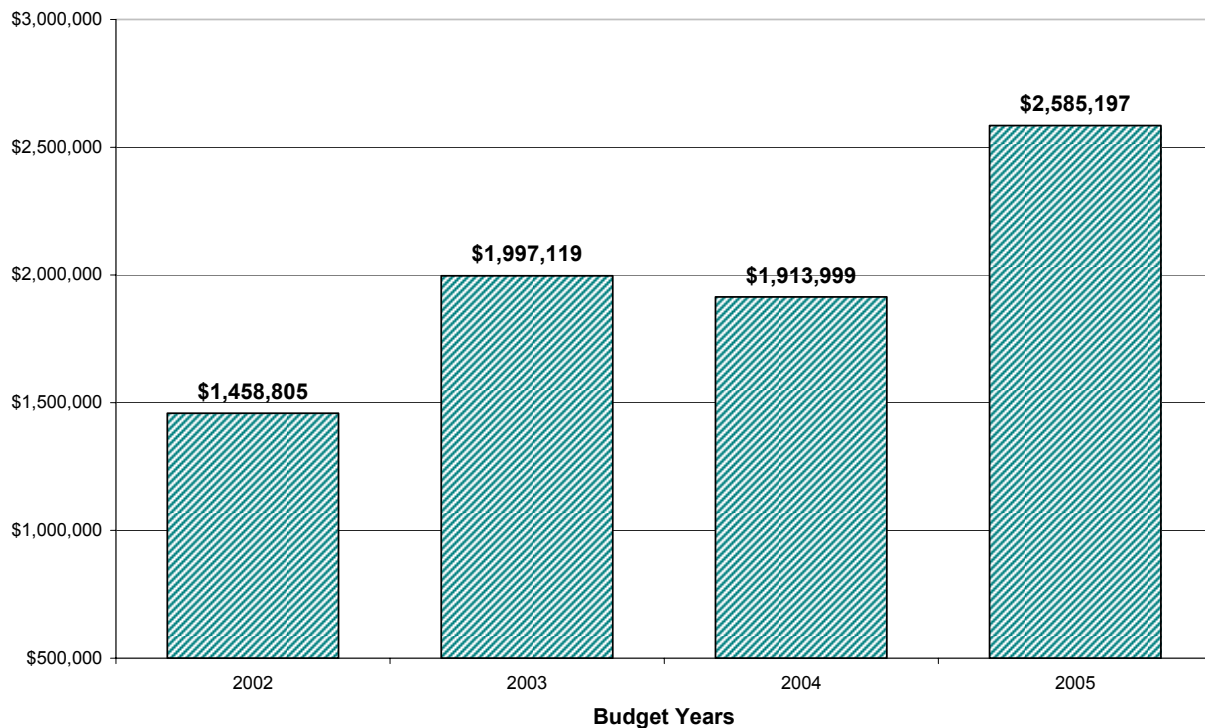


Figure 14 Other General Governmental Services Comparison of Annual Budgets

BENEFITS

Retired personnel health insurance, long-term care payments for retired LEOFF employees, and premium costs for a long-term disability insurance plan.

OTHER SERVICES AND CHARGES

Budgeted are medical bills not covered by insurance for retired LEOFF employees, election costs, and insurance charges.

MISCELLANEOUS CONTRIBUTIONS AND SERVICE FEES INCLUDED ARE:

| Miscellaneous Contributions | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Downtown Issaquah Association | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 25,000 |
| Historical Society | 58,000 | 58,000 | 58,000 | 68,000 |
| F.I.S.H. Operating Support | 20,000 | 20,000 | 20,000 | 20,000 |
| Worker's Comp Program | - | - | 13,895 | 14,000 |
| King County Historic Services | - | - | 4,501 | 4,600 |
| LEOFF Medical | 7,567 | 8,000 | 12,279 | 8,000 |
| Economic Development Council | 1,379 | 1,500 | 1,511 | - |
| Association of Washington Cities | 7,005 | 7,675 | 7,675 | 8,000 |
| Suburban Cities Association | 4,496 | 4,800 | 6,241 | 7,500 |
| Puget Sound Regional Council | 6,615 | 7,000 | 7,842 | 9,000 |
| Bank Service Charges | 2,467 | 3,500 | 7,556 | 5,000 |
| Fourth of July Festival | 2,500 | 2,500 | 2,500 | 2,500 |
| Satellite/Radio Access - EOC | 1,363 | 1,500 | 2,108 | 10,600 |
| Tax Compliance Audit | - | - | - | 40,000 |
| Mountains to Sound Greenway | - | - | 5,000 | 5,000 |
| Miscellaneous | 1,785 | 3,050 | 5,777 | 3,050 |
| TOTAL | \$ 133,177 | \$ 137,525 | \$ 174,885 | \$ 230,250 |

Table 19 Miscellaneous Contributions and Service Fees

OPERATING TRANSFERS

Transfers from the General Fund to the Street Fund, and Unemployment Fund represent the principal revenue resource for both funds.

OPERATING TRANSFER TO RESOURCE CONSERVATION GENERAL FUND SUPPORT FOR:

| | |
|---|------------------------|
| Commuter Trip Reduction Program (City Employees)..... | \$24,000 |
| Riparian Restoration | 11,000 |
| Sustainable Building and Action Plan | 10,000 |
| Total..... | <u>\$45,000</u> |

Special Revenue Funds



PUBLIC WORKS OPERATIONS & MAINTENANCE

MISSION

The mission of this department is to provide our customers and the citizens of Issaquah an adequate and reliable supply of high-quality drinking water; water and appurtenances for fire protection services; effective removal of sewage; a street system that is free of known hazards, is signed and marked correctly and effectively, has appurtenances that function as intended and is kept clean, neat and aesthetically pleasing; an effective stormwater management system which minimizes property damage and hazardous driving conditions, is aesthetically pleasing and environmentally sound; a vehicle fleet that is reliable and functions as intended; and an effective emergency response system.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

- ▶ Provide an adequate, reliable supply of high-quality drinking water
- ▶ Provide a system free of known hazards
- ▶ Keep street clean, neat and aesthetically pleasing
- ▶ Provide effective sewage removal
- ▶ Provide stormwater management that minimizes property damage and hazardous driving conditions
- ▶ Provide stormwater management that is environmentally sound
- ▶ Provide a vehicle fleet that is reliable and functions as intended
- ▶ Provide an effective emergency response team

2005 WORK PLAN FOCUS

- ▶ Pavement Management Program
- ▶ Continue improving emergency management operations
- ▶ Integrate Providence Point into maintenance system
- ▶ Deliver safe drinking water
- ▶ Maintain safe streets
- ▶ Maintain sewerage collection system
- ▶ Maintain stormwater collection system
- ▶ Sustain a reliable fleet
- ▶ Design Satellite Shop Facilities at Issaquah Highlands and Talus
- ▶ Upgrade two traffic signals
- ▶ Remove sidewalk trip hazards
- ▶ Install security improvements water facilities sites
- ▶ Seal manholes on NW Sammamish Parkway

PUBLIC WORKS OPERATIONS STAFFING:

| Positions | Street | Water | Sewer | Storm | Equipment | Total |
|-----------------------------|--------------|---------------|--------------|--------------|--------------|---------------|
| Director | 0.315 | 0.315 | 0.180 | 0.090 | 0.100 | 1.000 |
| Operations Manager | 1.000 | 1.000 | 0.500 | 0.500 | - | 3.000 |
| Utility Maintenance Lead | 1.124 | 1.492 | 0.340 | 1.044 | - | 4.000 |
| Utility Maintenance Workers | 5.058 | 6.714 | 1.530 | 4.698 | - | 18.000 |
| Office Supervisor | 0.263 | 0.262 | 0.150 | 0.075 | 0.250 | 1.000 |
| Administrative Assistants | 0.393 | 0.393 | 0.225 | 0.114 | 0.375 | 1.500 |
| Shop Aide | 0.281 | 0.373 | 0.085 | 0.261 | - | 1.000 |
| Shop Supervisor | - | - | - | - | 1.000 | 1.000 |
| Mechanic | - | - | - | - | 3.000 | 3.000 |
| Total | 8.434 | 10.549 | 3.010 | 6.782 | 4.725 | 33.500 |

Table 1 Public Works Operations Staffing

STAFF ALLOCATION

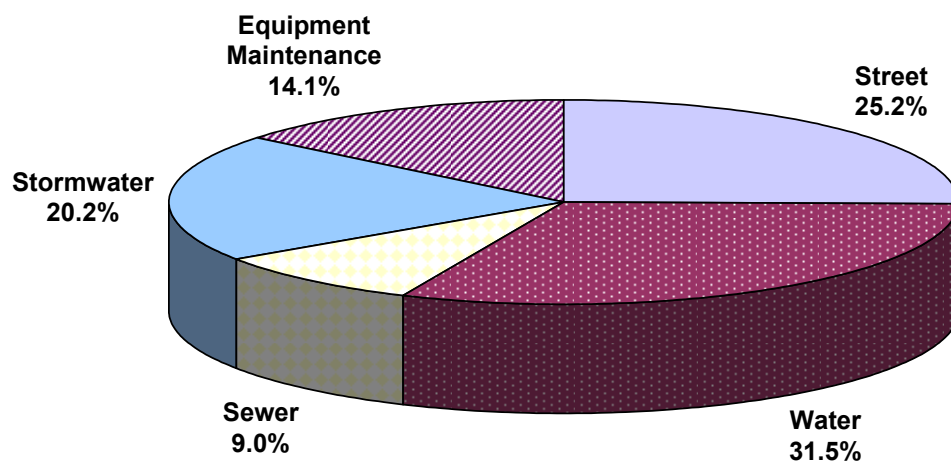


Figure 1 Public Works Operations Staff Allocation between Funds

STREET FUND

It is the responsibility of the Street Department to provide for the expeditious movement of motorized and non-motorized traffic through a high-quality street maintenance program and sound long range planning. As part of that effort, the department attempts to conserve and protect the aesthetic and ecological values emphasized by the community, and to support the City's land use planning effort.

These responsibilities are financed through a transfer of General Fund revenues, grading permits, inspection fees, and a share of state gasoline tax moneys, and are used to support the various street programs in roadway maintenance, traffic control, street lighting, roadside mowing and vegetation control, street cleaning, snow and ice control.

REVENUE COMPARISONS

| Street Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 502,331 | \$ 444,832 | \$ 410,653 | \$ 287,528 |
| Street and Curb Permits | 43,204 | 86,000 | 73,817 | 61,000 |
| Vehicle License Fee | 2,992 | - | - | - |
| Motor Vehicle Fuel Tax | 214,581 | 212,000 | 212,033 | 218,000 |
| Charges for Services | 25,438 | 38,000 | 31,746 | 38,000 |
| Investment Interest | 2,056 | 4,000 | 2,703 | 2,000 |
| Miscellaneous | 191,874 | 102,000 | 179,631 | 7,000 |
| MDRT Contributions | 2,006,651 | 3,382,630 | 3,016,511 | 3,422,510 |
| General Fund Transfer | <u>1,440,000</u> | <u>1,378,000</u> | <u>1,378,000</u> | <u>1,878,000</u> |
| TOTAL | \$ 4,429,127 | \$ 5,647,462 | \$ 5,305,094 | \$ 5,914,038 |

Table 2 Street Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Street Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| MAINTENANCE AND OPERATIONS | | | | |
| Salaries | \$ 351,575 | \$ 371,705 | \$ 368,389 | \$ 467,016 |
| Overtime | 8,839 | 7,980 | 18,615 | 7,980 |
| Benefits | 118,901 | 150,315 | 153,946 | 203,115 |
| Supplies | 75,764 | 122,157 | 107,740 | 149,661 |
| Professional Services | 4,168 | 11,500 | 3,739 | 11,500 |
| Other Services & Charges | 112,909 | 152,756 | 154,871 | 172,040 |
| Stormwater Charges | 203,058 | 200,000 | 204,320 | 207,000 |
| Traffic Signal Utility Charges | 46,054 | 82,068 | 48,302 | 55,440 |
| Street Light Utility Charges | 96,759 | 120,000 | 99,882 | 122,000 |
| King County Signal Maintenance | 21,204 | 3,000 | 3,990 | 3,000 |
| Capital Costs | 4,881 | 20,119 | 9,210 | - |
| I/F Vehicle Repair/Replace | <u>252,792</u> | <u>252,792</u> | <u>252,792</u> | <u>245,192</u> |
| Subtotal | \$ 1,296,904 | \$ 1,494,392 | \$ 1,425,796 | \$ 1,643,944 |

| Street Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| MDRT | | | | |
| Salaries | \$ 503,196 | \$ 600,000 | \$ 532,643 | \$ 610,000 |
| Benefits | 154,234 | 218,130 | 201,286 | 255,210 |
| Supplies | 20,423 | 32,500 | 12,613 | 26,800 |
| Professional Services | 1,399,229 | 2,500,000 | 1,949,562 | 2,500,000 |
| Other Services & Charges | 29,391 | 32,000 | 23,935 | 30,500 |
| Subtotal | \$ 2,106,473 | \$ 3,382,630 | \$ 2,720,039 | \$ 3,422,510 |
| OTHER CHARGES | | | | |
| Engineering Charges | \$ 498,000 | \$ 429,400 | \$ 429,400 | \$ 508,800 |
| Interfund Charges | 117,097 | 122,122 | 125,559 | 144,714 |
| Shuttle Bus Service | - | - | - | 32,000 |
| Transfer to Resource Conservation | - | 30,750 | 30,750 | 30,750 |
| Ending Fund Balance | 410,653 | 188,168 | 573,550 | 131,320 |
| Subtotal | \$ 1,025,750 | \$ 770,440 | \$ 1,159,259 | \$ 847,584 |
| TOTAL STREET FUND | \$ 4,429,127 | \$ 5,647,462 | \$ 5,305,094 | \$ 5,914,038 |

Table 3 Street Fund Expenditure Comparisons

ARTERIAL STREET FUND

The Arterial Street Fund was established to account for construction and improvements to arterial streets. The projects must be approved by the Washington State Department of Transportation and included in the current six-year comprehensive street program.

By state law, a portion of the motor vehicle fuel tax is dedicated to the Arterial Street Fund. Other revenue sources are grants or special funds, which may become available for specific projects.

REVENUE COMPARISONS

| Arterial Street Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 252,496 | \$ 324,742 | \$ 331,073 | \$ 336,153 |
| Motor Vehicle Fuel Tax | 100,331 | 100,000 | 99,140 | 102,000 |
| TOTAL | \$ 352,827 | \$ 424,742 | \$ 430,213 | \$ 438,153 |

Table 4 Arterial Street Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Arterial Street Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Transfer to Street Improvement | \$ - | \$ - | \$ - | \$ - |
| Debt Service | 21,754 | 113,481 | 95,919 | - |
| Ending Fund Balance | 331,073 | 311,261 | 334,294 | 438,153 |
| TOTAL | \$ 352,827 | \$ 424,742 | \$ 430,213 | \$ 438,153 |

Table 5 Arterial Street Fund Expenditure Comparisons

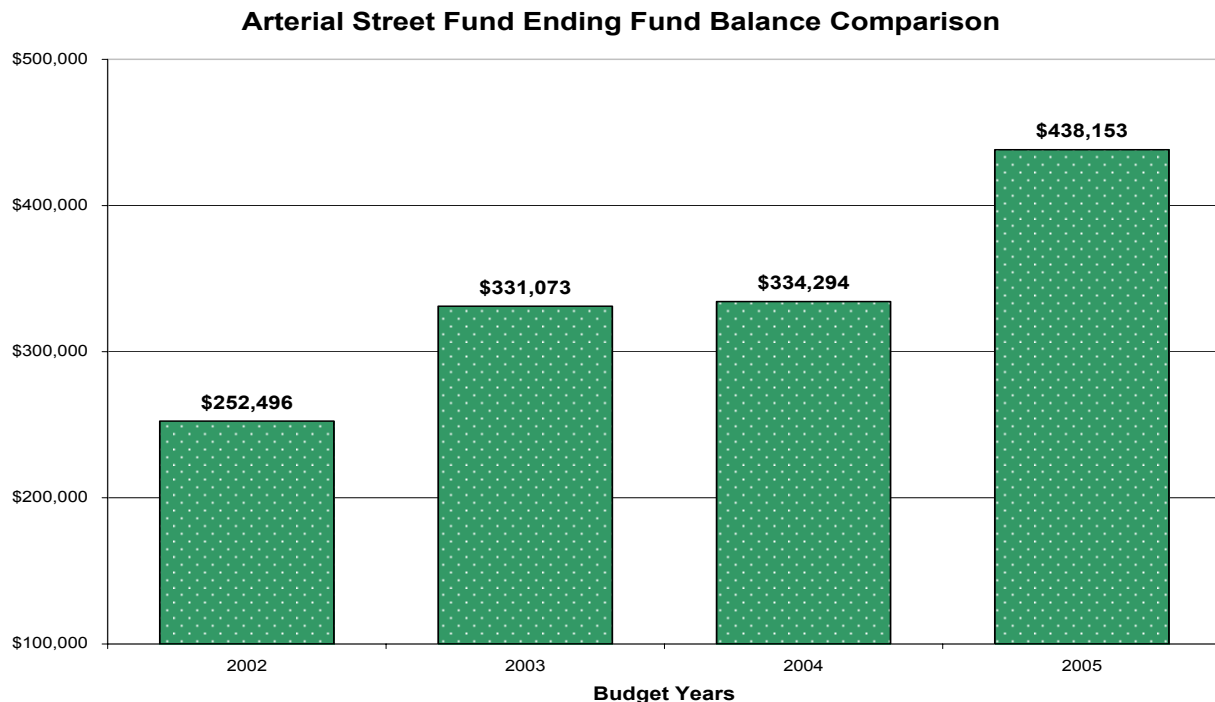


Figure 2 Arterial Street Fund Ending Fund Balance Comparisons

Debt payments on Public Works Trust Fund Loans (Fully paid off in 2004):

| <i>Purpose</i> | <i>Interest Rate</i> | <i>Issued Amount</i> | <i>Date of Final Maturity</i> | <i>12/31/04 Outstanding Balance</i> |
|---------------------------|-----------------------------|-----------------------------|--------------------------------------|--|
| <i>Front Street South</i> | <i>1%</i> | <i>\$121,937</i> | <i>7/1/2007</i> | <i>\$0</i> |
| <i>Wildwood Boulevard</i> | <i>5%</i> | <i>\$210,000</i> | <i>7/1/2009</i> | <i>\$0</i> |

CEMETERY FUND

The administration of the City cemetery is vested in a Cemetery Board. The Board is responsible for the care, improvement, and use of the cemetery property.

Maintenance of the cemetery is under the direction of the Parks Department. The Cemetery Fund reimburses the General Fund for these services.

REVENUE COMPARISONS

| Cemetery Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 236,848 | \$ 243,548 | \$ 232,455 | \$ 224,105 |
| Charges for Services | 25,900 | 26,000 | 43,450 | 33,000 |
| Investment Interest | 2,471 | 2,600 | 1,909 | 1,600 |
| TOTAL | \$ 265,219 | \$ 272,148 | \$ 277,814 | \$ 258,705 |

Table 6 Cemetery Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Cemetery Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Supplies | \$ - | \$ 500 | \$ - | \$ 500 |
| Other Services & Charges | 9,534 | 6,200 | 7,535 | 31,700 |
| Capital Outlay | 5,230 | 29,500 | 25,855 | 2,500 |
| Transfers to General Fund | 18,000 | 18,000 | 18,000 | 25,000 |
| Ending Fund Balance | 232,455 | 217,948 | 226,424 | 199,005 |
| TOTAL | \$ 265,219 | \$ 272,148 | \$ 277,814 | \$ 258,705 |

Table 7 Cemetery Fund Expenditure Comparisons

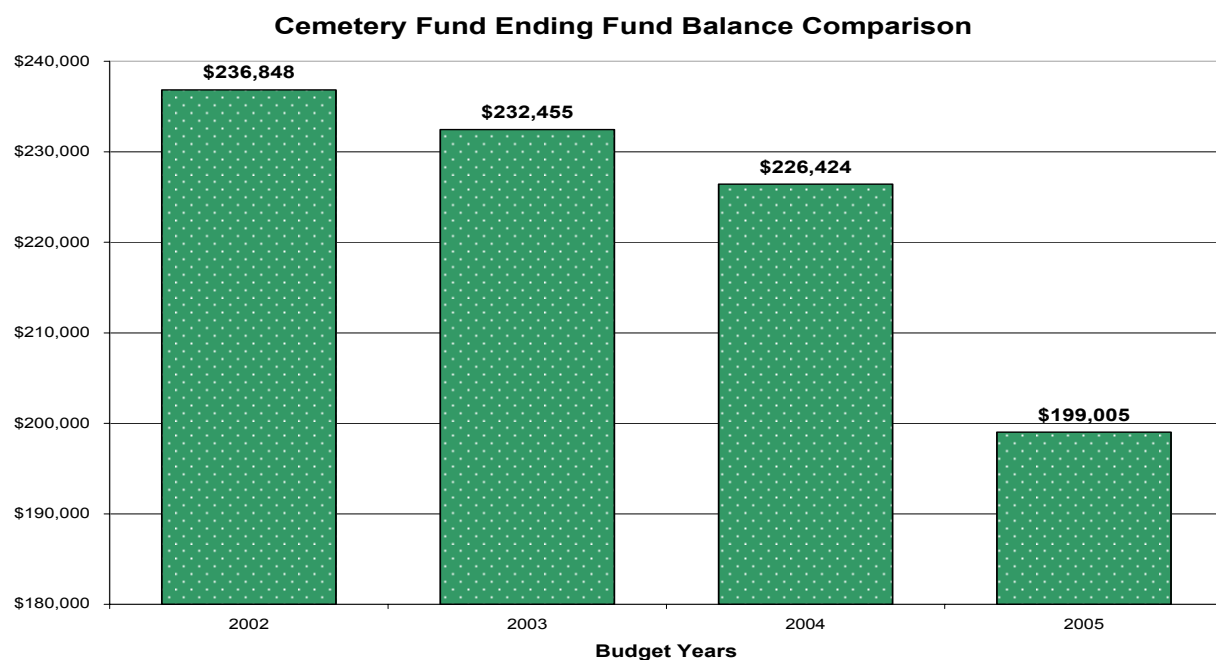


Figure 3 Cemetery Fund Ending Fund Balance Comparison

MUNICIPAL ART FUND

The Municipal Art Fund was established in 1988 to account for revenues which by ordinance are to be spent for artistic creations and programs which will afford greater opportunities at the local level for the public to experience and enjoy visual and performing arts.

Revenues are generated by charging appropriate City Construction Projects one-half of one percent of their construction budget, and from a 5% Admissions Tax on movie theaters and special events.

REVENUE COMPARISONS

| Municipal Art Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 115,116 | \$ 157,121 | \$ 128,039 | \$ 148,850 |
| Admissions Tax | 151,060 | 150,000 | 159,137 | 150,000 |
| Investment Interest | 1,235 | 1,200 | 1,199 | 1,000 |
| Grants | 5,000 | 4,000 | 8,700 | 4,500 |
| Project Contributions | - | 5,000 | 20,630 | - |
| TOTAL | \$ 272,411 | \$ 317,321 | \$ 317,705 | \$ 304,350 |

Table 8 Municipal Art Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Municipal Art Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| ARTS COMMISSION ADMINISTERED: | | | | |
| Construction Project Art | \$ 18,056 | \$ 30,000 | \$ 18,403 | \$ - |
| General Granting | 52,659 | 125,000 | 58,070 | 125,000 |
| INSTITUTIONAL ART FUNDING: | | | | |
| Village Theater | 40,000 | - | 40,000 | - |
| Contracted Coordinator | 22,838 | 28,000 | 20,660 | 20,000 |
| Supplies | 24 | 525 | - | 525 |
| Miscellaneous | 695 | 1,575 | 1,353 | 1,575 |
| Transfers to General Fund | 10,100 | - | 16,200 | - |
| Ending Fund Balance | 128,039 | 132,221 | 163,019 | 157,250 |
| TOTAL | \$ 272,411 | \$ 317,321 | \$ 317,705 | \$ 304,350 |

Table 9 Municipal Art Fund Expenditure Comparisons

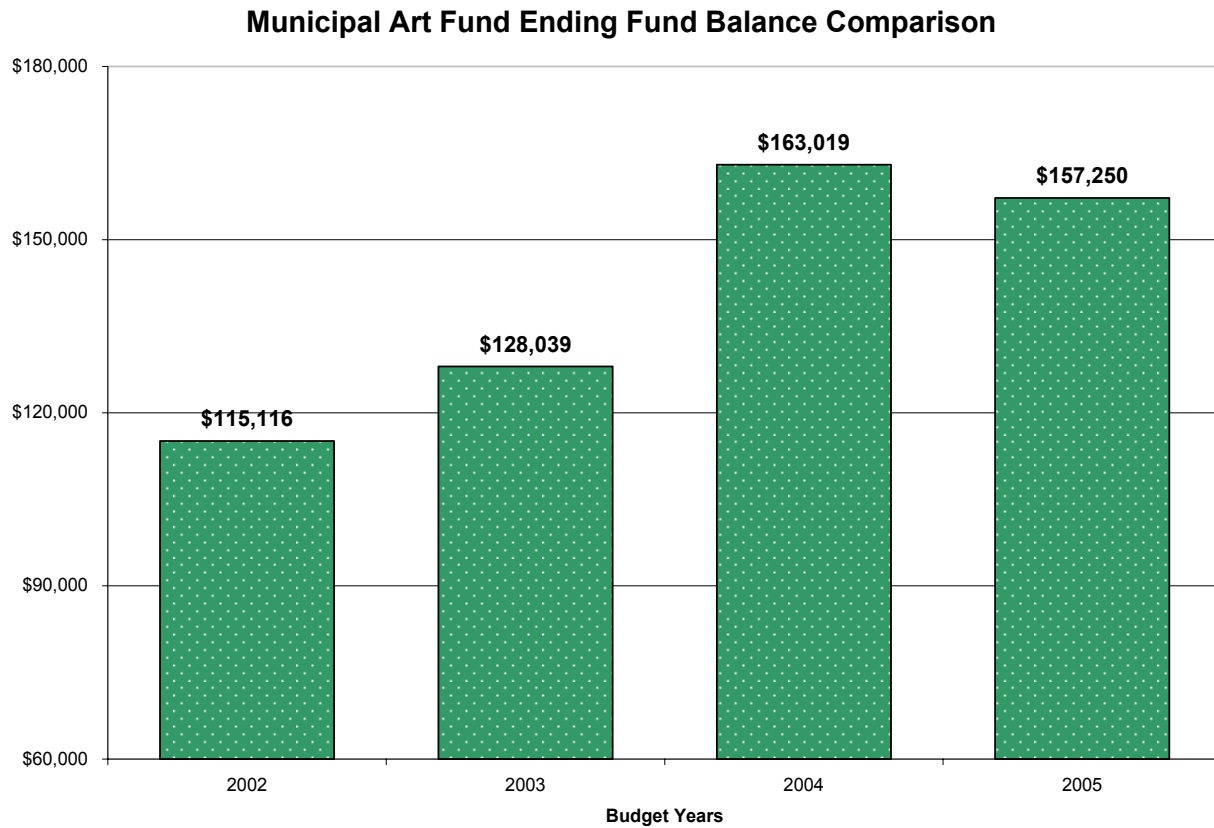


Figure 4 Municipal Art Fund Ending Fund Balance Comparison

Note: Potential 2005 funding for Village Theater is included in General Granting

RESOURCE CONSERVATION FUND

The Resource Conservation Fund provides for the development and implementation of resource conservation and protection programs. These programs include recycling and waste reduction, water conservation, habitat and water quality protection, household hazardous waste reduction, and commute trip reduction. In addition, staff administers the solid waste and recycling collection contract for the City.

REVENUE COMPARISONS

| Resource Conservation Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 85,504 | \$ 96,354 | \$ 111,084 | \$ 156,209 |
| Contract Fees | 5,819 | 8,000 | 5,990 | 7,000 |
| Administrative Fees | 111,393 | 143,500 | 138,850 | 143,000 |
| Shared Profits | 21,296 | 20,000 | 25,685 | 25,000 |
| Grants - General | 96,201 | 88,020 | 82,642 | 123,010 |
| Investment Interest | 806 | 1,200 | 1,129 | 1,000 |
| Miscellaneous | 9,165 | 25,000 | 8,448 | - |
| Transfer-in from General Fund | 70,000 | 45,000 | 45,000 | 45,000 |
| Transfer-in from Street | - | 30,750 | 30,750 | 30,750 |
| Transfer-in from Water/Storm | 128,000 | 153,370 | 153,370 | 153,370 |
| TOTAL | \$ 528,184 | \$ 611,194 | \$ 602,948 | \$ 684,339 |

Table 10 Resource Conservation Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Resource Conservation Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries | \$ 186,950 | \$ 196,208 | \$ 168,953 | \$ 227,621 |
| Overtime | 81 | - | 54 | - |
| Benefits | 50,124 | 61,225 | 52,740 | 78,345 |
| Supplies | 28,424 | 37,945 | 59,299 | 51,250 |
| Professional Services | 110,811 | 155,822 | 169,442 | 172,070 |
| Other Services & Charges | 40,710 | 74,604 | 18,374 | 70,600 |
| Ending Fund Balance | 111,084 | 85,390 | 134,086 | 84,453 |
| TOTAL | \$ 528,184 | \$ 611,194 | \$ 602,948 | \$ 684,339 |

Table 11 Resource Conservation Fund Expenditure Comparisons

CABLE TV FUND

This fund has been set up in 1997 to separately account for transactions associated with the City's government communications channel, Cable TV franchise related activities, and the Cable TV commission.

REVENUE COMPARISONS

| Cable TV Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 129,559 | \$ 96,055 | \$ 79,532 | \$ 63,128 |
| Franchise Fees | 118,704 | 150,000 | 179,117 | 170,000 |
| TOTAL | \$ 248,263 | \$ 246,055 | \$ 258,649 | \$ 233,128 |

Table 12 Cable TV Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Cable TV Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries | \$ 59,165 | \$ 68,176 | \$ 62,314 | \$ 67,672 |
| Benefits | 9,928 | 16,300 | 17,577 | 20,800 |
| Supplies & Equipment | 18,594 | 18,500 | 11,259 | 11,500 |
| Professional Services | 2,072 | 1,000 | 7,005 | 1,000 |
| Other Services & Charges | 5,968 | 8,000 | 2,752 | 8,000 |
| Equipment Replacement | 5,004 | 5,004 | 5,004 | 5,004 |
| Transfer to General Fund | 68,000 | 68,000 | 68,000 | 68,000 |
| Ending Fund Balance | 79,532 | 61,075 | 84,738 | 51,152 |
| TOTAL | \$ 248,263 | \$ 246,055 | \$ 258,649 | \$ 233,128 |

Table 13 Cable TV Fund Expenditure Comparisons

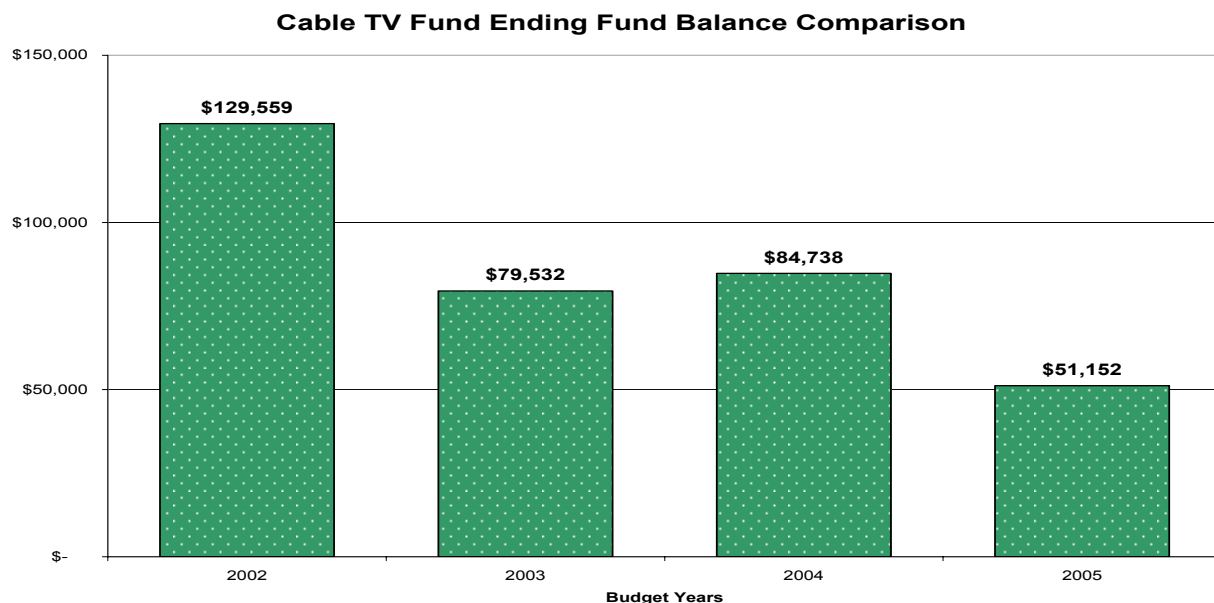


Figure 5 Cable TV Fund Ending Fund Balance Comparison

LODGING TAX FUND

This fund was created in 1998 to account for transactions associated with the City's share of the hotel/motel tax. The City of Issaquah's 1% tax is currently collected by two motels and one bed and breakfast inn. Per state law, proceeds received from this tax can only be used to pay all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or the operation of tourism related facilities.

REVENUE COMPARISONS

| Lodging Tax Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------|------------------|------------------|------------------|------------------|
| Beginning Fund Balance | \$ 19,667 | \$ 11,587 | \$ 20,584 | \$ 14,364 |
| Hotel-Motel Lodging Tax | 40,496 | 36,000 | 46,519 | 40,000 |
| Transfer in from General Fund | - | 10,000 | - | - |
| TOTAL | \$ 60,163 | \$ 57,587 | \$ 67,103 | \$ 54,364 |

Table 14 Lodging Tax Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Lodging Tax Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------------|------------------|------------------|------------------|------------------|
| Issaquah's Visitor's Info Center | \$ 27,580 | \$ 30,220 | \$ 30,220 | \$ 31,020 |
| Historical Society | 5,000 | 5,000 | 5,000 | 8,000 |
| Salmon Days Float | 5,000 | - | - | 5,000 |
| Advertising - Promote Issaquah | 1,999 | 10,000 | 10,000 | 8,000 |
| Transfer to General Fund | - | 10,000 | - | - |
| Ending Fund Balance | 20,584 | 2,367 | 21,883 | 2,344 |
| TOTAL | \$ 60,163 | \$ 57,587 | \$ 67,103 | \$ 54,364 |

Table 15 Lodging Tax Fund Expenditure Comparisons

Debt Service Funds



DEBT SERVICE FUNDS OVERVIEW

Debt Service Funds are established to account for the accumulation of resources and the payment of general long-term debt principal and interest.

The City of Issaquah accounts for all general obligation bond issues under two control funds: one for unlimited G.O. Bonds (voted-in) and one for limited G.O. Bonds (non-voted). The general obligation issues with bonds payable as of December 31, 2004, are listed below. Issues voted in by the residents of Issaquah are being paid through an excess property tax levy.

| Name | Date of Issue | Issued Amount | Average Coupon Interest | Date of Final Maturity | 12/31/2004 Outstanding Bond Balance |
|---------------------------------------|----------------------|----------------------|--------------------------------|-------------------------------|--|
| VOTED-IN DEBT: | | | | | |
| Fire Equipment | 1/1/1994 | \$ 990,000 | 5.28% | 12/1/2013 | \$ 560,000 |
| Police Station/Jail | 1/1/1996 | 5,000,000 | 5.11 | 12/1/2015 | 3,335,000 |
| Street/Cemetery/Park ¹ | 2/1/1998 | 2,235,000 | 4.24 | 12/1/2008 | 990,000 |
| Senior Center | 12/1/2001 | 1,500,000 | 4.42 | 12/1/2021 | 1,345,000 |
| TOTAL | | | | | \$ 6,230,000 |
| NON-VOTED DEBT (COUNCILMANIC): | | | | | |
| Parkland/Shop | 10/1/1991 | \$ 900,000 | 6.33% | 12/1/2006 | \$ 175,000 |
| Community Center | 12/1/1995 | 3,460,000 | 5.17 | 12/1/2010 | 1,675,000 |
| Pickering Barn/Misc. | 8/1/1997 | 2,750,000 | 5.16 | 9/1/2017 | 2,100,000 |
| Police Station/Jail | 7/15/1999 | 7,950,000 | 4.86 | 7/1/2019 | 6,635,000 |
| Police Station/Misc. | 12/15/2000 | 2,660,000 | 5.00 | 1/1/2021 | 2,415,000 |
| Fire Station, Property | 12/1/2001 | 10,100,000 | 4.38 | 12/1/2021 | 9,070,000 |
| Highlands Park Facilities | 12/1/2004 | 3,820,000 | 4.14 | 12/1/2024 | 3,820,000 |
| TOTAL | | | | | \$ 25,890,000 |
| TOTAL DEBT | | | | | \$ 32,120,000 |

Table 1 Voted and Non-Voted Debt

Information on anticipated 2005 revenue and itemized expenditures for each issue are detailed on the following pages.

A more detailed breakout of the bond purpose can be found in the budget section Supplemental Schedules, page 7 (i.e. Section 10-7).

¹ Refunding Bond

UNLIMITED DEBT SERVICE FUND
(VOTED-IN)

REVENUES

| Unlimited Debt Service Fund (Voted-In) Revenue | | 2005 Budget |
|---|---------|---------------------|
| Estimated Beginning Fund Balance January 1, 2005 | | \$ 821,346 |
| Property Taxes: | | |
| 1994 Fire Equipment | \$ - | |
| 1996 Police Station | 410,000 | |
| 1998 Street/Cemetery/Park (Refunding Bond) | 280,000 | |
| 2001 Senior Center | 125,000 | |
| 2005 Street ITS | - | |
| Total Taxes | | 815,000 |
| Investment Interest | | 1,000 |
| TOTAL | | \$ 1,637,346 |

Table 2 Unlimited Debt Service Fund (Voted-In) Expenditures

EXPENDITURES

| Unlimited Debt Service Fund (Voted-In) Expenditures | | 2005 Budget |
|--|------------|---------------------|
| Long Term Debt - Principal | | |
| 1994 Fire Equipment | \$ 560,000 | |
| 1996 Police Station | 230,000 | |
| 1998 Street/Cemetery/Park | 230,000 | |
| 2001 Senior Center | 55,000 | |
| 2005 Street ITS | 130,000 | |
| Total Principal | | \$ 1,075,000 |
| Long Term Debt - Interest | | |
| 1994 Fire Equipment | \$ 30,733 | |
| 1996 Police Station | 171,830 | |
| 1998 Street/Cemetery/Park | 44,710 | |
| 2001 Senior Center | 64,344 | |
| 2005 Street ITS | 180,000 | |
| Total Interest | | \$ 311,617 |
| Estimated Ending Fund Balance December 31, 2005 | | 250,729 |
| TOTAL | | \$ 1,637,346 |

Table 3 Unlimited Debt Service Fund (Voted-In) Expenditures

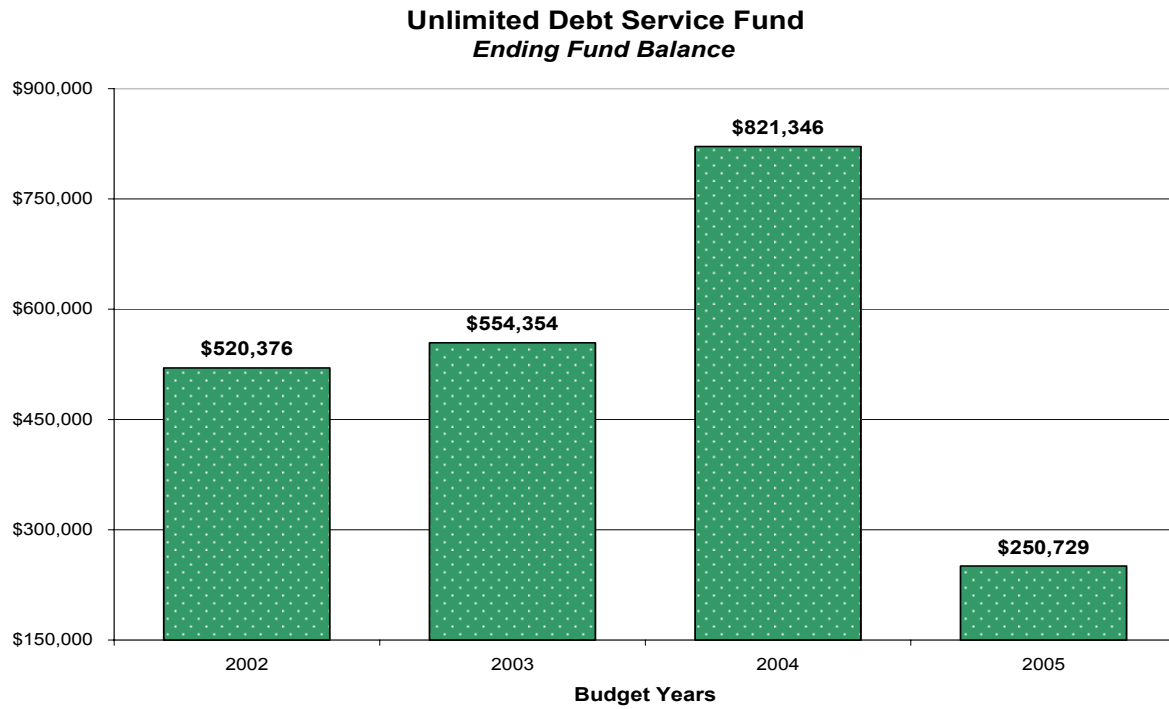


Figure 1 Unlimited Debt Service Fund Ending Fund Balance Comparison

LIMITED DEBT SERVICE FUND
(NON-VOTED)

REVENUES

| Limited Debt Service Fund (Non-Voted) Revenue | 2005 Budget |
|--|---------------------|
| Estimated Beginning Fund Balance January 1, 2005 | \$ - |
| Transfer-in (Capital Improvement Fund) | 2,710,849 |
| TOTAL | \$ 2,710,849 |

*Table 4 Unlimited Debt Service Fund (Voted-In) Expenditures***EXPENDITURES**

| Limited Debt Service Fund (Non-Voted) | | 2005 Budget |
|--|------------|---------------------|
| Long Term Debt - Principal | | |
| 1991 Parkland/Shop Improvements | \$ 175,000 | |
| 1995 Community Center | 245,000 | |
| 1997 Pickering Barn/Parkland | 120,000 | |
| 1999 Police/Jail Facility/Eastside Bypass | 305,000 | |
| 2000 Police Station/Miscellaneous | 95,000 | |
| 2001 Fire Station/Miscellaneous | 370,000 | |
| 2004 Highlands Park Facilities | 125,000 | |
| Total Principal | | \$ 1,435,000 |
| Long Term Debt - Interest | | |
| 1991 Parkland/Shop Improvements | \$ 11,728 | |
| 1995 Community Center | 89,440 | |
| 1997 Pickering Barn/Parkland | 108,478 | |
| 1999 Police/Jail Facility/Eastside Bypass | 329,513 | |
| 2000 Police Station/Miscellaneous | 122,685 | |
| 2001 Fire Station/Miscellaneous | 429,005 | |
| 2004 Highlands Park Facilities | 185,000 | |
| Total Interest | | \$ 1,275,849 |
| Estimated Ending Fund Balance December 31, 2005 | | - |
| TOTAL | | \$ 2,710,849 |

Table 5 Limited Debt Service Fund (non-voted) Expenditures

L.I.D. DEBT SERVICE FUND**REVENUES**

| L.I.D. Debt Service Fund Revenue | | 2005 Budget |
|--|------------|-------------------|
| Estimated Beginning Fund Balance January 1, 2005 | | \$ - |
| Special Assessment Principal and Interest: | | |
| L.I.D. #20 | \$ 225,000 | |
| L.I.D. #21 | 230,000 | |
| Total Assessments | | 455,000 |
| TOTAL | | <u>\$ 455,000</u> |

Table 6 Unlimited Debt Service Fund (Voted-In) Expenditures

EXPENDITURES

| L.I.D. Debt Service Fund Expenditures | | 2005 Budget |
|---|------|-------------------|
| Long Term Debt - Principal | | |
| Special Assessment - Principal: L.I.D. #20 | \$ - | |
| Special Assessment - Principal: L.I.D. #21 | - | |
| Total Principal | | \$ - |
| Long Term Debt - Interest | | |
| Special Assessment - Interest: L.I.D. #20 | \$ - | |
| Special Assessment - Interest: L.I.D. #21 | - | |
| Total Interest | | \$ - |
| Transfer to Guaranty Fund | | 455,000 |
| Estimated Ending Fund Balance December 31, 2005 | | - |
| TOTAL | | <u>\$ 455,000</u> |

Table 7 L.I.D. Debt Service Fund Expenditures

| Name | Date of Issue | Issued Amount | Date of Final Scheduled Maturity | 12/31/04 Outstanding Bond Balance |
|---------------------------------------|---------------|---------------|----------------------------------|-----------------------------------|
| L.I.D. #20—SE 56th St. Improvements | 8/01/96 | \$3,222,433 | 8/01/08 | \$0 |
| L.I.D. #21—Maple/Newport Improvements | 12/01/95 | \$2,627,862 | 12/01/07 | \$0 |

Table 8 L.I.D. Debt Service Fund Descriptions

L. I. D. GUARANTY FUND

This fund was created and is maintained to guarantee the redemption of L.I.D. bonds should any assessments default. The fund should maintain a minimum balance of 5% of outstanding L.I.D. bonds. Sources of revenue include interest, surplus remaining in any L.I.D. fund after all obligations have been met, and taxes levied in order to maintain the necessary reserve balance.

REVENUES

| L.I.D. Guaranty Fund Revenue | 2005 Budget |
|-------------------------------------|--------------------|
| Beginning Fund Balance | \$ 386,841 |
| Transfer-in from LID Debt Fund | 455,000 |
| TOTAL | \$ 841,841 |

Table 9 Unlimited Debt Service Fund (Voted-In) Expenditures

EXPENDITURES

| L.I.D. Guaranty Fund Expenditures | 2005 Budget |
|--|--------------------|
| Transfer of Excess Funds to General Fund | \$ 400,000 |
| Ending Fund Balance | 441,841 |
| TOTAL | \$ 841,841 |

Table 10 L.I.D. Guaranty Fund Expenditures

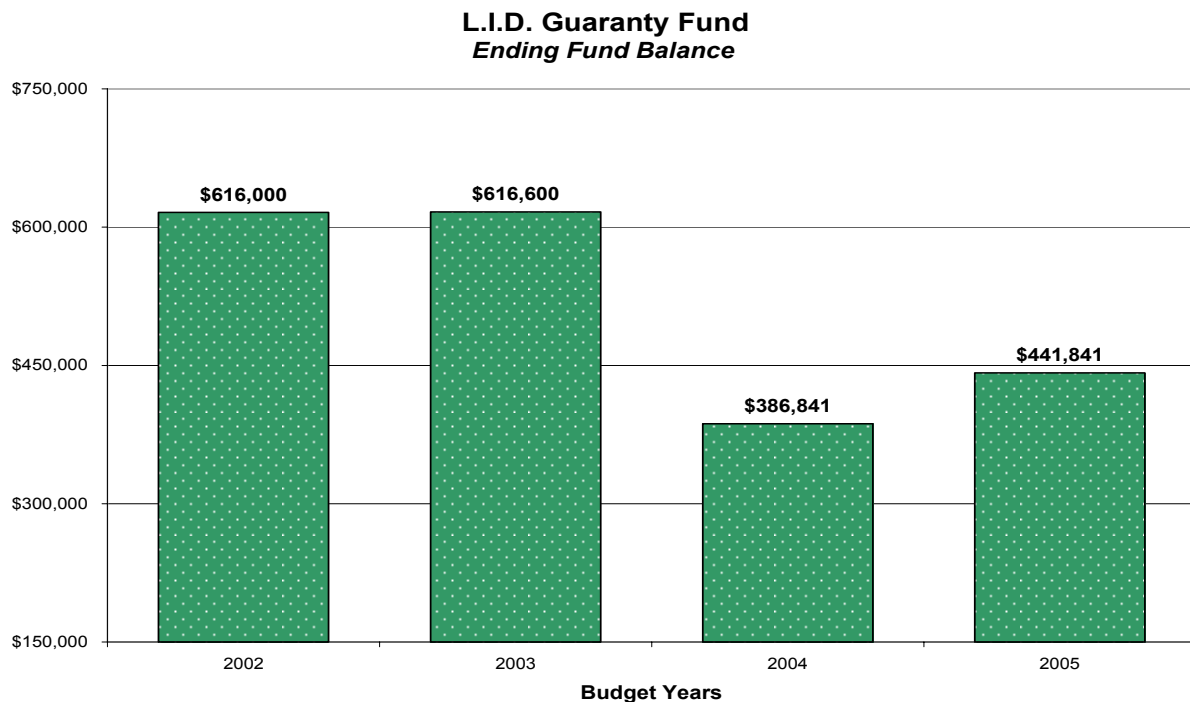


Figure 2 LID Guaranty Fund Ending Fund Balance Comparisons

Capital Projects Funds



CAPITAL PROJECT FUNDS OVERVIEW

Capital Project Funds account for the receipt and disbursement of resources designated for Capital Facilities, improvements, or equipment, other than those financed by Enterprise Funds (water, sewer, and stormwater).

The City of Issaquah currently has the following active Capital Project Funds:

- Capital Improvement Fund
- Mitigation Fund
- Centralized ITS Traffic Signal System
- Newport Way Construction Fund
- Street Improvement Fund
- Senior Center Construction
- Highlands Fire Station Construction Fund
- Highlands Park Facilities Fund

Each fund is discussed individually on the following pages.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund was created to account for major City Capital Improvement Projects not budgeted under specific funds. Primary revenue sources are the one-quarter percent excise tax on real estate sales and the portion of sales tax (30%) dedicated to capital improvements by Council policy. Excise tax proceeds are to be used solely for financing capital projects specified in a Capital Improvement Plan and such funds are intended to be in addition to other funds that may be reasonably available for such capital projects. Currently excise taxes are dedicated to paying off the debt incurred for the Community Center and Pickering Barn.

REVENUE COMPARISONS

| Capital Improvement Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 2,280,059 | \$ 1,371,151 | \$ 1,285,534 | \$ 1,574,370 |
| Local Retail Sales Tax | 2,616,755 | 2,800,000 | 2,781,202 | 2,830,000 |
| Real Estate Excise Tax | 643,061 | 800,000 | 1,426,117 | 800,000 |
| Investment Interest | 45,939 | 35,000 | 27,271 | 10,000 |
| Alexander House Rental | 18,505 | 17,268 | 17,404 | 17,502 |
| Office Space Rental | 156,832 | 130,000 | 121,206 | 130,000 |
| Other Rental Income | 15,876 | 26,500 | 79,497 | 51,500 |
| Interfund Loan Proceeds | - | - | 400,000 | - |
| Bond Proceeds (Net) | - | - | 200,000 | - |
| Interfund Loan Interest | 55 | - | 19,869 | - |
| Grant Proceeds/Contributions | <u>2,352,823</u> | <u>1,070,582</u> | <u>551,969</u> | <u>-</u> |
| TOTAL | \$ 8,129,905 | \$ 6,250,501 | \$ 6,910,069 | \$ 5,413,372 |

Table 1 Capital Improvement Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Capital Improvement Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Street Maintenance Program | \$ 388,861 | \$ 329,129 | \$ 312,402 | \$ 250,000 |
| Sidewalk Enhancement Program | 105,482 | 45,000 | 36,840 | 50,000 |
| Other Services & Charges | 265,014 | 15,000 | 43,581 | 40,000 |
| Capital Outlay | 1,981,182 | 1,107,628 | 1,061,843 | 248,531 |
| Sound Transit Fire Station | - | 1,000,000 | - | 1,000,000 |
| Equipment (new employees) | - | - | - | 6,000 |
| Minor Equipment (EOC) | 10,768 | 15,000 | 14,392 | 10,000 |
| Vehicle Replacement Charges | 593,099 | 593,099 | 593,099 | 639,117 |
| Interfund Loan Interest | - | - | - | - |
| Interfund Loan Principal | - | - | - | - |
| Interfund Rental - City Shop | 320,000 | 320,000 | 320,000 | 320,000 |
| Debt Issue Charges | - | - | - | - |
| Interfund Loan Issued | 500,000 | - | - | - |
| Operating Transfer (Debt Service) | 2,504,965 | 2,582,227 | 2,497,227 | 2,710,849 |
| Operating Transfer - Equipment Rental | 175,000 | - | - | - |
| Operating Transfer - To Art Fund | - | - | - | - |
| Ending Fund Balance | <u>1,285,534</u> | <u>243,418</u> | <u>2,030,685</u> | <u>138,875</u> |
| TOTAL | <u>\$ 8,129,905</u> | <u>\$ 6,250,501</u> | <u>\$ 6,910,069</u> | <u>\$ 5,413,372</u> |

Table 2 Capital Improvement Fund Expenditure Comparisons

STREET MAINTENANCE PROGRAM

Repair and overlay program for local access streets **\$250,000**

SIDEWALK ENHANCEMENT PROGRAM

Repair and maintenance of sidewalks **\$50,000**

CAPITAL OUTLAY

Affordable Housing Fund (Remaining Funds)..... **\$48,351**

City Hall NW Parking Lot Reconstruction..... **175,000**

City Hall NW Leasehold Improvements **25,000**

Total Capital Outlay \$248,351

VEHICLE REPLACEMENT CHARGE

Charges from the Equipment Rental Fund to build up reserves for the replacement of vehicles and other major equipment **\$639,117**

OPERATING TRANSFER (DEBT)

Transfer to the Debt Service Fund to cover Councilmanic Debt. **\$2,710,849**

MITIGATION FUND

The Mitigation Fund accounts for revenues received from outside sources (e.g., developers) for the express purpose of expending on a specific capital item/project, in the Police, Fire Control, and Parks and General Services area.

REVENUE COMPARISONS

| Mitigation Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 2,466,010 | \$ 2,579,160 | \$ 2,819,924 | \$ 2,763,022 |
| Miscellaneous Donations | 469,436 | - | 818,705 | - |
| Grants | - | 450,000 | 226,184 | - |
| Investment Interest | 18,150 | 10,000 | 3,454 | 2,500 |
| Interfund Loan Repayment | - | 900,000 | - | - |
| Interfund Loan Interest | - | 20,000 | - | - |
| TOTAL | \$ 2,953,596 | \$ 3,959,160 | \$ 3,868,267 | \$ 2,765,522 |

Table 3 Capital Improvement Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Mitigation Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Police | \$ 33,314 | \$ 35,500 | \$ 23,040 | \$ - |
| Fire | - | 150,000 | 6,276 | 10,000 |
| Parks | 95,358 | 547,892 | 486,728 | - |
| General Services | - | 100,000 | 50,789 | 8,000 |
| Wetland Monitoring | 5,000 | 5,000 | - | 5,000 |
| Transfer to Equipment Rental | - | - | - | - |
| Transfer to City Shop Construction | - | - | - | - |
| Street Improvement Fund Transfer | - | 90,151 | 90,151 | 341,118 |
| Interfund Loan Issued | - | 500,000 | - | - |
| Ending Fund Balance | 2,819,924 | 2,530,617 | 3,211,283 | 2,401,404 |
| TOTAL | \$ 2,953,596 | \$ 3,959,160 | \$ 3,868,267 | \$ 2,765,522 |

Table 4 Mitigation Fund Expenditure Comparisons

CASH RESERVES DETAIL

| Mitigation Fund Cash Reserves | | 12/31/2004 |
|--|-----------|---------------------|
| Police | \$ 19,489 | |
| Fire | 486,797 | |
| Parks | 713,845 | |
| General | 318,234 | |
| Wetland Enhancement | 10,013 | |
| Street Impact | 537,316 | |
| Front Street/I-90 Improvements | 745,571 | |
| City Shop (Talus) | 100,000 | |
| Eastside Bypass | 58,900 | |
| Maple/Newport Wetland Monitoring | 170,936 | |
| Fines/Settlements | 50,182 | |
| Total Mitigation Fund Cash Reserves | | \$ 3,211,283 |

*Table 5 Mitigation Fund Cash Reserves as of 12/31/04***EXPENDITURE DETAIL**

| Mitigation Fund Expenditure Detail | | 2005 Budget |
|---|--|-------------|
| Fire | | \$ 10,000 |
| Fire Station #72 Pre-Design | | |
| Wetland Monitoring | | \$ 5,000 |
| Continued Monitoring of Wetlands per Maple/Newport L.I.D. Agreement | | |
| General | | \$ 8,000 |
| City Hall Northwest Seismic Retrofit | | |

Table 6 Mitigation Fund Expenditure Detail

NEWPORT WAY CONSTRUCTION FUND

This fund was created in 2000 to account for Street Impact Fees and Bond Proceeds used for the purpose of improving Newport Way between Maple Street and West Sunset Way. Improvements include reconstructing two travel lanes with a center turn lane, a sidewalk on one side with a multi-use trail on the other side, a pedestrian signal, landscaping, lighting and stormwater facilities for water drainage.

REVENUE COMPARISONS

| Newport Way Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 392,149 | \$ 392,149 | \$ 392,149 | \$ 392,149 |
| Bond Proceeds - Councilmanic | - | - | - | - |
| L.I.D. Assessment Bonds | - | - | - | - |
| Transfer-in from Mitigation Fund | - | - | - | - |
| TOTAL | \$ 392,149 | \$ 392,149 | \$ 392,149 | \$ 392,149 |

Table 7 Newport Way Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Newport Way Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Professional Services | \$ - | \$ - | \$ - | \$ - |
| Construction Costs | - | - | - | - |
| Transfer to Street Improvement Fund | - | - | - | - |
| Ending Fund Balance | 392,149 | 392,149 | 392,149 | 392,149 |
| TOTAL | \$ 392,149 | \$ 392,149 | \$ 392,149 | \$ 392,149 |

Table 8 Newport Way Construction Fund Expenditure Comparisons

Note: Total estimated Project cost is \$8,342,294, and is contingent upon receiving grants and/or a voted-in Bond issue.

CENTRALIZED ITS TRAFFIC SIGNAL SYSTEM CONSTRUCTION FUND

This budget will account for the voted-in bond proceeds and expenditures associated with the ITS System.

Phased implementation of state of the art centralized traffic signal system including implementation and design of the ITS elements identified in the completed Strategic Plan, installation of interconnect conduit and fiber optics, video surveillance cameras at critical intersections and related monitors/equipment, central ITS traffic signal computer system installation, replacement of outdated signal controllers and improved synchronization of traffic signals.

REVENUE COMPARISONS

| Centralized ITS Traffic Signal System Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---|-------------|-------------|-------------|---------------------|
| Bond Proceeds | \$ - | \$ - | \$ - | \$ 3,630,000 |
| Interfund Loan From Fund #515 | - | - | - | 500,000 |
| Investment Interest | - | - | - | 34,425 |
| TOTAL | \$ - | \$ - | \$ - | \$ 4,164,425 |

Table 9 Centralized ITS Traffic Signal System Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Centralized ITS Traffic Signal System Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---|-------------|-------------|-------------|---------------------|
| ITS System Improvements | \$ - | \$ - | \$ - | \$ 3,657,425 |
| Interfund Loan Repayment | - | - | - | 500,000 |
| Interfund Loan Interest | - | - | - | 5,000 |
| TOTAL | \$ - | \$ - | \$ - | \$ 4,162,425 |

Table 10 Centralized ITS Traffic Signal System Construction Fund Expenditure Comparisons

STREET IMPROVEMENT FUND

The Street Improvement Fund was established in 1991 to account for revenues received from the additional one-fourth percentage Real Estate Excise Tax, which was authorized by the 1990 Growth Management Act. Proceeds from this additional real estate tax are to be used solely for financing capital projects specified in a capital facilities plan, and are intended to be in addition to other funds that may be reasonably available for such capital projects. By City Ordinance, these funds are restricted to Street Projects.

2005 WORKPLAN FOCUS

- ▶ Design I-90 Issaquah High Point Trail Connection from Sunset Interchange to Lake Sammamish Trail **(Council Goal #1)**
- ▶ Complete the SE By-Pass FEIS **(Council Goal #1)**
- ▶ Complete environmental/design and cost estimates of I-90 undercrossing **(Council Goal #1)**
- ▶ NW Juniper Street Bridge replacement **(Council Goal #1)**
- ▶ Right-of-way acquisition and construction of SE 56 Street/East Lake Sammamish Parkway intersection Improvements **(Council Goal #1)**
- ▶ Design and construct signal at intersection of 229th and E. Lake Sammamish **(Council Goal #1)**
- ▶ Complete design of the NW Juniper Street Improvements from Newport Way to Rainier Boulevard **(Council Goal #1)**
- ▶ Complete design and cost estimates of the NW Dogwood Street Improvements from NW Newport Way to Rainier Boulevard **(Council Goal #1)**
- ▶ Rainier Boulevard Bridge Required Mitigation Monitoring **(Council Goal #1)**
- ▶ Front and Gilman Intersection **(Council Goal #1)**

REVENUE COMPARISONS

| Street Improvement Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 1,201,435 | \$ 852,044 | \$ 839,436 | \$ 1,402,590 |
| Real Estate Excise Tax | 643,061 | 800,000 | 1,426,117 | 800,000 |
| Investment Interest | 6,177 | 5,000 | 5,151 | 3,000 |
| Bond Proceeds | - | - | - | - |
| Grants/Contributions | 650,984 | 1,941,354 | 1,619,823 | 3,792,752 |
| Transfer-in from Mitigation Fund | - | 90,151 | 90,151 | 341,118 |
| Transfer-in from Arterial Street Fund | - | - | - | - |
| Sale of Fixed Assets | 37,742 | 350,000 | 323,272 | - |
| Interfund Loan from Equipment Rental | - | - | - | 500,000 |
| TOTAL | \$ 2,539,399 | \$ 4,038,549 | \$ 4,303,950 | \$ 6,839,460 |

Table 11 Street Improvement Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Street Improvement Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Street Projects | \$ 1,699,963 | \$ 2,891,924 | \$ 2,438,053 | \$ 4,901,661 |
| Interfund Loan Repayment | - | - | - | 500,000 |
| Interfund Loan Interest | - | 10,000 | - | 10,000 |
| Ending Fund Balance | <u>839,436</u> | <u>1,136,625</u> | <u>1,865,897</u> | <u>1,427,799</u> |
| TOTAL | <u>\$ 2,539,399</u> | <u>\$ 4,038,549</u> | <u>\$ 4,303,950</u> | <u>\$ 6,839,460</u> |

*Table 12 Street Improvement Fund Expenditure Comparisons***CAPITAL PROJECTS**

| STREET IMPROVEMENT FUND PROJECTS | |
|---|----------------------------|
| PUBLIC WORKS OPERATIONS: | |
| Front/Sunset Intersection Lighting | \$ 23,000 |
| Upgrade Decorative Street Lights | 18,000 |
| Signal Upgrade - 12th and Maple | 14,500 |
| Crosswalk Upgrades | 13,000 |
| Upgrade SE 66th Bridge Guard Rail | 11,500 |
| Signal Upgrade - Sunset and Newport | <u>6,500</u> |
| TOTAL PUBLIC WORKS OPERATIONS STREET PROJECTS | <u>\$ 86,500</u> |
| PUBLIC WORKS ENGINEERING: | |
| Juniper Bridge Replacement | \$ 2,000,000 |
| Eastside Bypass | 552,322 |
| Eastlake/56th Intersection | 445,609 |
| Front/Gilman Intersection | 420,000 |
| SE 229th Traffic Signal | 350,090 |
| North Spar Contribution | 350,000 |
| Highpoint Trail Extension | 260,000 |
| I-90 Crossing | 253,000 |
| NW Dogwood Street Improvements | 142,140 |
| Rainier Bridge Replacement | 2,000 |
| Traffic Calming | 10,000 |
| Radar Speed Signals | <u>30,000</u> |
| TOTAL PUBLIC WORKS ENGINEERING STREET PROJECTS | <u>\$ 4,815,161</u> |
| TOTAL STREET IMPROVEMENT CAPITAL PROJECTS | <u>\$ 4,901,661</u> |

Table 13 Street Improvement Projects

MAJOR PROJECT DESCRIPTIONS

City of Issaquah 2005-2010 Capital Improvement Program

| |
|---|
| Project/Equipment Title: NW Juniper Street Bridge Replacement |
| Location: NW Juniper Street at Issaquah Creek |
| Description: Design, environmental compliance, permitting, and bridge reconstruction. The new bridge will provide a multi use trail on the north, a sidewalk on the south, and provide two travel lanes with a center turn lane. |
| Justification/Benefit: WSBIS analysis and rating warrants reconstruction. Reconstruction of the bridge will also allow improvements related to reducing flooding by creating more capacity for the creek under the new bridge and provide safe pedestrian facilities. |
| Prior Year Accomplishments (Including 2004 Estimate): The City applied for and received 100% funding for the replacement of the current bridge. The design is expected to be 90% complete by the end of 2004. |
| Year 2005 Anticipated Accomplishment: Complete design, permitting and construction. |
| Justification for Changes: Description: Narrative referred to a prior year project on same bridge and not reflective of the current project. Justification/Benefit: Changed narrative to more accurately describe the benefit of the new bridge. Prior Year: Changed narrative to show the actual accomplishments and projected accomplishments since the Federal Grant Funding materialized. Year 2005: Award of Federal Funding changed the narrative to allow design and construction City Share of Costs: Prior Years should have been \$0. Previously noted costs were reflective of a different project. Total Cost: The Total Amount has been decrease to show Prior Years Costs were not relevant to this project. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Improvement Fund |
|-------------------|----------------------|-------------------------|-------------------------|---|
| Prior Years | 0 | 0 | 0 | Non-City Source: |
| 2004 Budget | 0 | 111,000 | 111,000 | Fed. BRAC funds |
| 2004 Estimate | 0 | 111,000 | 111,000 | |
| 2005 | 0 | 2,000,000 | 2,000,000 | Submitted By: Brandon Cole |
| 2006 | 2,000 | 0 | 2,000 | |
| 2007 | 2,000 | 0 | 2,000 | Department: PWE |
| 2008 | 2,000 | 0 | 2,000 | |
| 2009 | 2,000 | 0 | 2,000 | Date: Feb 04 |
| 2010 | 2,000 | 0 | 2,000 | |
| Future Years | 0 | 0 | 0 | Project #: 441005 |
| Total Cost | <u>10,000</u> | <u>2,111,000</u> | <u>2,121,000</u> | Priority: E-2 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| | | | | |
|---|---------------------------|--------------------------|--------------------------|---|
| Project/Equipment Title: Issaquah SE Bypass Project | | | | |
| Location: From I-90 Sunset Interchange southerly to approximately south City limits | | | | |
| Description: Preparation of final EIS concluding in council decision to build or not build the Bypass Project. This financial plan anticipates a build decision resulting in completion of environmental documentation, design, right-of-way and construction. | | | | |
| Justification/Benefit: System improvement to reduce congestion, provide for future of City and region as to traffic growth and satisfy adopted land use and traffic concurrency ordinances. Removes high volumes of pass through traffic from Front Street. Provides needed access to I-90. Funding is identified as RTID \$7,500,000; Federal \$2,000,000; City Share \$2,200,000; King County \$4,000,000; TIB \$1,000,000; Future Grants \$16,706,117; Developer Mitigation (MTFA) \$1,000,000; Total = \$34,406,117 | | | | |
| Prior Year Accomplishments (Including 2004 Estimate): Completed SDEIS and released for Public Comment. Completed Public Hearing and began to compile responses to comments to adequacy of document. Completed Neighborhood Mitigation Study. Council selection of a preferred alignment. | | | | |
| Year 2005 Anticipated Accomplishment: Complete the FEIS, obtain a record of decision from FHWA and receive a decision from Council regarding build/no-build following completion of FEIS. Should a "build" decision be made by Council, commence on the process to acquire funds for design and right-of-way purchase. As funding is available, begin design and right-of-way acquisition. | | | | |
| Justification of Changes: Justification/Benefit: The RTID amount was reduced by the RTID Committee to \$7,500,000. The total project cost estimate increased from \$33,249,000 to \$34,406,117 due to the use of updated inflation figures provided by the RTID Committee. This required modifying the other sources, including City Share in order to have sufficient funds for this project. Prior Year: It was anticipated that the final EIS would be complete in 2004. Due to new requirements from the resource agencies, we were only able to complete the SDEIS release for public comment and Council selection of a preferred alternative in 2004. In addition, the Neighborhood Mitigation Study was completed in 2003. Year 2005: Unable to commence on design and right of way purchase until EIS is complete. Additional narrative is provided to more accurately reflect what is expected to be accomplished in 2005. Non-City Share: Prior Years actual Non-City Share of expenditures was more than originally noted. Non-City Share: 2005 Non-City Share was decreased to reflect the remainder of authorized King County Funds to be spend. City Share of Cost: 2007 and 2008 decreased to \$0 due to committed revenue and anticipated external sources funding the construction of this project. Non-City Share: 2007 and 2008 increased to reflect future revenue expected to fund construction. Total Amount: Changes represent a decrease in City Share and an increase in Non-City Share. | | | | |
| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Improvement Fund |
| Prior Years | 2,200,000 | 1,087,172 | 3,287,172 | Non-City Source: ISTEA, TIB, King Co., Port Blakely, RTID |
| 2004 Budget | 0 | 300,000 | 300,000 | |
| 2004 Estimate | 0 | 300,000 | 300,000 | |
| 2005 | 0 | 552,322 | 552,322 | Submitted By: Gary Costa |
| 2006 | 0 | 2,121,800 | 2,121,800 | Department: PWE |
| 2007 | 0 | 13,896,760 | 13,896,760 | |
| 2008 | 0 | 14,248,063 | 14,148,063 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | Project #: 440400/440401 |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>2,200,000</u> | <u>32,206,117</u> | <u>34,406,117</u> | Priority: 2 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| | |
|--|--|
| Project/Equipment Title: E. Lake Sammamish Pkwy & SE 56 th Street Intersection Improvements | |
| Location: Intersection of E. Lake Sammamish Parkway and SE 56 th Street | |
| Description: Widen E. Lake Sammamish Parkway to provide for exclusive dual left-turn lanes in the northbound direction and widen SE 56 th Street to provide for exclusive dual left turn lanes in the eastbound direction. | |
| Justification/Benefit: Significant delay is caused by the inadequate turning capacity at the intersection. Widening will improve operational capacity and safety of the intersection. Includes funding from HES \$400,000 (Obligate in 2005);-Developer \$745,000 (Complete Construction in 2006); and Local \$508,810; Total = \$1,653,810. | |
| Prior Year Accomplishments (Including 2004 Estimate): Complete Plans, Specifications and Engineer's Estimate and determine Right-of-Way requirements. | |
| Year 2005 Anticipated Accomplishment: Complete Environmental Documentation and approvals and complete Right-of-Way acquisition. May need additional funds for Right-of-Way acquisition. | |
| Justification for Changes: | |
| Description: | Since the widening is occurring on the South side of SE 56 th Street, the curb return will be constructed to meet the widening requirements. |
| Justification/Benefit: | The narrative being removed is not a justification or a benefit. |
| Prior Year: | The right-of-way analysis will not be complete in 2004 due to additional time spent to avoid significant environmental project costs to reduce wetland impacts and right of-way impacts. |
| Year 2005: | May need additional right-of-way if deviations are not approved by WSDOT. |
| City Share of Cost: | 2004 Estimate should be \$275,000 not \$12,000. A total of \$345,000 was approved for 2004, including \$108,000 of Federal HES funds. The HES funds were deferred to construction, requiring an additional \$108,000 from City Share to make the total of \$345,000. The total amount expected to spend in 2004 is \$275,000. |
| City Share of Cost: | 2005 Budget needs to be \$55,609 which is an increase from the \$24,000 programmed due to additional work for the environmental clearance required by WSDOT; Non City share \$390,000 which includes the \$108,000 of deferred HES funds plus an additional \$66,000 for work on the environmental clearance and to meet WSDOT requirements with the exception of approved deviations. |
| City Share of Cost: | 2006 Budget needs to be \$163,040 which is a decrease from \$271,040 programmed that equates to a difference of \$108,000. This is the Federal HES amount that was moved from design in 2004 Budget to Construction. Non City Share \$745,000 which is a reduction from the \$821,000 programmed in 2006 since there was a cost savings in the amount of roadway widening that is necessary to complete the project. |
| Non-City Source: | HES and Developer Mitigations money became the qualifying Funding Sources for this project. |
| Total Cost: | Changes in totals are outlined in detail in the paragraphs above. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: |
|-------------------|-----------------------|-------------------------|-------------------------|---|
| Prior Years | 15,161 | 0 | 15,161 | Street Improvement Fund |
| 2004 Budget | 237,000 | 108,000 | 345,000 | Non-City Source: Hazard Elimination Safety (HES), Dev. Mit. |
| 2004 Estimate | 275,000 | 0 | 275,000 | |
| 2005 | 55,609 | 390,000 | 445,609 | Submitted By: Gary Costa |
| 2006 | 163,040 | 745,000 | 908,040 | Department: PWE |
| 2007 | 0 | 0 | 0 | |
| 2008 | 0 | 0 | 0 | Date: Feb 04 |
| 2009 | 0 | 0 | 0 | |
| 2010 | 0 | 0 | 0 | Project #: 440300/440303 |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>508,810</u> | <u>1,135,000</u> | <u>1,643,810</u> | Priority: B-4 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Front Street & NW Gilman Improvements |
| Location: Intersection of Front Street and NW Gilman Blvd |
| Description: Design and construction to increase length of eastbound left-turn pockets and convert to exclusive dual left-turn approach on NW Gilman Blvd. Modify southbound right-turn lane and island on Front Street to provide for free right turn. Requires re-striping the westbound NW Gilman Blvd to convert the curb lane from a through-right-turn lane to an exclusive right-turn lane; and construct new east-bound left-turn lane on Gilman Blvd. |
| Justification/Benefit: Improve operation and safety of the intersection. |
| Prior Year Accomplishments (Including 2004 Estimate): Completed biological assessment, plans, specifications and engineer's estimate. Met with property owners to initiate discussions and explain the project. |
| Year 2005 Anticipated Accomplishment: Complete construction. |
| Justification for Changes: Description: Narrative added a clear definition that includes design and construction. Justification/Benefit: Funding information not necessary for showing justification/benefit. Prior Year: Added narrative to more clearly reflect all prior year accomplishments. City Share of Cost: 2004 Estimate indicates that only HES funding was used. Non-City Share of Cost: 2004 Estimate is reflective of actual Federal Funds available to the City. City Share of Cost: 2005 Budget is increased by the savings of City Share cost in 2004. Non-City Share of Cost: 2005 Budget is reflective of actual Federal Funds available to the City. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Street Improvement Fund | Source: |
|-------------------|-----------------------|-----------------------|-----------------------|---|---------|
| Prior Years | 0 | 0 | 0 | Non-City Source: | |
| 2004 Budget | 6,000 | 54,000 | 60,000 | Hazard Elimination Safety (HES) | |
| 2004 Estimate | 0 | 20,000 | 20,000 | | |
| 2005 | 44,000 | 376,000 | 420,000 | Submitted By: Gary Costa | |
| 2006 | 0 | 0 | 0 | | |
| 2007 | 0 | 0 | 0 | Department: PWE | |
| 2008 | 0 | 0 | 0 | | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 | |
| 2010 | 0 | 0 | 0 | | |
| Future Years | 0 | 0 | 0 | Project #: 440900/440902 | |
| Total Cost | <u>44,000</u> | <u>396,000</u> | <u>440,000</u> | Priority: B-5 | |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: 229 th Ave SE Traffic Signal Installation |
| Location: 229 th Ave SE Intersection at E Lake Sammamish Pkwy within the limited access of I-90 right of way |
| Description: Design, receive approval to construct from WSDOT, and construct a new traffic signal. |
| Justification/Benefit: The sole existing access/egress to this quadrant of land use is the existing 229 th Ave SE intersection with Front St within I-90 limited access right of way. The existing configuration is at or beyond safe capacity, and traffic congestion creates unsafe conditions. This intersection meets warrants for a traffic signal. |
| Prior Year Accomplishments (Including 2004 Estimate): Determined that a traffic signal is warranted and obtained approval from WSDOT to install the traffic signal. Met with property owners and involved agencies on cost sharing to develop partnerships to possibly reduce future City share of cost. |
| Year 2005 Anticipated Accomplishment: Complete design and construction of traffic signal and turn on for operation. |
| Justification of Changes: Description: Added narrative to more accurately describes the work to be performed. Justification/Benefit: PWE is still working with King County on potential funding, however, currently the funding for this project is tenuous. Prior Year: Funding for this project was not approved in the 2004 Adopted Budget; therefore, design work was not completed. Added narrative reflects the actual work completed in 2004. Year 2005: The change in narrative reflects completion of design. City Share of Costs: 2005 Budget decreased due to award of State grant money. Non-City Share of Cost: 2005 increased to \$209,430 State grant funds plus \$40,000 developer funds Total Amount: 2005 Total increased by \$47,406 due WSDOT requirements to modify the ramp meter lane configurations. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Imp Fund, Water, Sewer & Storm Utility |
|-------------------|---------------------------|-----------------------|-----------------------|--|
| Prior Years | 7,094.00 | 0 | 7,094.00 | Non-City Source: PSRC Grant |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 100,660 | 249,430 | 350,090 | Submitted By: Gary Costa |
| 2006 | 0 | 0 | 0 | Department: PWE |
| 2007 | 0 | 0 | 0 | |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | Project #: To Be Assigned |
| Future Years | | 0 | | |
| Total Cost | <u>107,754</u> | <u>249,430</u> | <u>357,184</u> | Priority: 4 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: North SPAR Road |
| Location: From Issaquah-Fall City Road/Pine Lake Road to Issaquah Highlands Drive |
| Description: Payment to King County per the Interlocal Agreement for cost sharing in the construction of the NSPAR. |
| Justification/Benefit: Interlocal Agreement for funding requires the payment. |
| Prior Year Accomplishments (Including 2004 Estimate): Completion of the SPAR Road. Final acceptance by City. |
| Year 2005 Anticipated Accomplishment: Payment of City's share. |
| Justification of Changes: Description: The road improvements were complete in prior year and an updated description was needed for accurate information. Justification/Benefit: It is the Interlocal agreement that requires the payments. This statement better defines the justification for this project. Prior Year: Added narrative to note the completion of this project. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Street Improvement Fund | Source: |
|-------------------|-------------------------|-------------------|-------------------------|--|---------|
| Prior Years | 353,689 | 0 | 353,689 | Non-City Source: Income revenue from Annex | |
| 2004 Budget | 375,000 | 0 | 375,000 | | |
| 2004 Estimate | 375,000 | 0 | 375,000 | | |
| 2005 | 350,000 | 0 | 350,000 | Submitted By: Gary Costa | |
| 2006 | 350,000 | 0 | 350,000 | Department: PWE | |
| 2007 | 350,000 | 0 | 350,000 | | |
| 2008 | 350,000 | 0 | 350,000 | | |
| 2009 | 350,000 | 0 | 350,000 | Date: Feb 04 | |
| 2010 | 350,000 | 0 | 350,000 | Project #: 441600 | |
| Future Years | 4,360,000 | 0 | 4,360,000 | | |
| Total Cost | <u>7,188,689</u> | <u>0</u> | <u>7,188,689</u> | Priority: 1 | |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Issaquah – High Point Regional Trail Extension |
| Location: North side of and parallel to I-90 between Sunset Interchange and Sammamish Trail |
| Description: Construct 10 ft. asphalt paved trail with 2 ft. gravel shoulders on each side along north side of I-90 connecting with trail through the Sunset Interchange and extend to E. Lake Sammamish Trail. This project will also include storm drainage systems, retaining walls and the necessary signing, striping and lighting. |
| Justification/Benefit: To improve safety of pedestrians and bicyclists. |
| Prior Year Accomplishments (Including 2004 Estimate): Applied for and received grant funding for the project. |
| Year 2005 Anticipated Accomplishment: Substantially complete design and environmental documentation. |
| Justification for Changes: Description: Additional description added to narrative to better describe the various elements of the project. Prior Year: Applied for and received CMAQ Grant and narrative was changed accordingly. Year 2005: Change in narrative notes substantial completion in design now that funding is available. City Share of Cost: 2005 and 2006 have been increased to note local match needed to comply with the grant agreement. Non-City Share of Cost: 2005 and 2006 have been increased due to award of grant money (CMAQ). Total Cost: Increase in Total Cost due to local match requirements for grant money awarded to the City. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: |
|-------------------|-----------------------|-------------------------|-------------------------|----------------------------------|
| Prior Years | 0 | 0 | 0 | Street Improvement Fund |
| 2004 Budget | 0 | 0 | 0 | Non-City Source: CMAQ |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 35,000 | 225,000 | 260,000 | |
| 2006 | 148,500 | 1,031,500 | 1,180,000 | Submitted By: Gary Costa |
| 2007 | 0 | 0 | 0 | |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Department: PWE |
| 2010 | 0 | 0 | 0 | |
| Future Years | 0 | 0 | 0 | Date: Feb 04 |
| Total Cost | <u>183,500</u> | <u>1,256,500</u> | <u>1,440,000</u> | |
| | | | | Project #: To Be Assigned |
| | | | | Priority: 3 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: I-90 Crossing Improvements |
| Location: From I-90 between SR 900 Interchange and Front Street Interchange |
| Description: To provide a new crossing of I-90 located at the existing undercrossing structure located along the old railroad right-of-way between NW Gilman Boulevard and SE 62 nd and /221 st Street from SE 62 nd to NW Sammamish Rd.. Design and construction to include a two lane roadway including left turn pockets/lane where needed, curb and gutter. Pedestrian, bicycle trolley, and other non-motorized transportation is being coordinated with the project. Includes stormwater system for the road with detention and treatment facilities. |
| Justification/Benefit: Improve internal City traffic circulation between north and south Issaquah allowing traffic to avoid the SR900 and Front St. interchanges to cross from one side of town to the other. |
| Prior Year Accomplishments (Including 2004 Estimate): Complete preliminary design only (15%) of the undercrossing alternative. Met with property owners (including Post Office) to initiate discussions and explain alignment alternatives. |
| Year 2005 Anticipated Accomplishment: Complete Environmental Review and Right-of-Way acquisition pending successful implementation of a yet to be determined funding program. |
| Justification for Changes: Description: Narrative revisions more clearly describe the work that needs to be performed. Justification/Benefit: Narrative improves the description. Prior Year: It was decided by City Council to complete the preliminary design only. In addition, staff was asked to meet with property owners. City Share of Cost: 2004 Estimated Costs decreased due to only performing preliminary design and limited environmental work. City Share of Cost: 2005 amount decreased due to a portion of the work being completed in 2004. Right-of-way costs increased since new information was provided by the preliminary design report which made up the difference in the right-of-way costs for future years 2006 and 2007. Total Cost: Change in Total Cost is a result of Right-of-way costs increasing based on information from preliminary design report. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Improvement Fund |
|-------------------|--------------------------|-----------------|--------------------------|---|
| Prior Years | 167,765 | 0 | 167,765 | Non-City Source: |
| 2004 Budget | 230,000 | 0 | 230,000 | |
| 2004 Estimate | 127,000 | 0 | 127,000 | |
| 2005 | 253,000 | 0 | 253,000 | Submitted By: Gary Costa |
| 2006 | 3,440,000 | 0 | 3,440,000 | Department: PWE |
| 2007 | 7,692,235 | 0 | 7,692,235 | |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | Project #: 440600 |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>11,680,000</u> | <u>0</u> | <u>11,680,000</u> | Priority: B-3 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: NW Dogwood Street Improvements |
| Location: NW Dogwood Street from NW Newport Way to Rainier Blvd |
| Description: Preparation of plans and specifications for street improvements, including restoration of road base for two travel lanes, asphalt surfacing, curbs and gutters, storm drainage, utility adjustments, street lights, traffic signal, and sidewalks. |
| Justification/Benefit: Improve roadway and capacity by restoring road base and providing ADA accessible sidewalks. Improve intersection operational safety by the installation of a traffic signal at Newport Way and improve roadway safety by the installation of street lights. |
| Prior Year Accomplishments (Including 2004 Estimate): No activity, except preliminary project planning. |
| Year 2005 Anticipated Accomplishment: Complete predesign, biological assessment and plans, specifications and estimate. |
| Justification for Changes: Justification/Benefit: Additional narrative added to provide necessary detail. Prior Year: Narrative provides more detail. City Share of Cost: 2005 Budget was increased due to Federal Grant not awarded to the City. Non-City Share of Cost: 2005 Federal Money decreased to zero due to Federal Grant not awarded to the City. Non-City Source: TEA-21 money for 2006 is dependent on award of grant. PWE will apply for this grant in 2005 to off-set City Share of Cost in 2006. Total Cost: Changes reflect an increase in City Share due to Federal Funding not awarded for this project. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Improvement Fund |
|-------------------|-----------------------|-----------------------|-----------------------|--|
| Prior Years | 0 | 0 | 0 | Non-City Source: TEA-21 (grant not yet applied for 2006) |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 142,140 | 0 | 142,140 | Submitted By: Gary Costa |
| 2006 | 249,260 | 581,950 | 831,210 | |
| 2007 | 0 | 0 | 0 | |
| 2008 | 0 | 0 | 0 | Department: PWE |
| 2009 | 0 | 0 | 0 | |
| 2010 | 0 | 0 | 0 | |
| Future Years | 0 | 0 | 0 | Date: Feb 04 |
| Total Cost | <u>391,400</u> | <u>581,950</u> | <u>973,350</u> | |
| | | | | Project #: To Be Assigned |
| | | | | Priority: B-6 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Rainier Boulevard Bridge Replacement |
| Location: Rainier Boulevard at Issaquah Creek |
| Description: Replace vehicle and pedestrian bridge with a single higher and wider bridge. Build 200 feet of approaches at each end. |
| Justification/Benefit: The existing bridge causes local flooding and has a low weight limit due to its poor structural condition. The new bridge will pass the 100 year flood and provide a better environment for fish in that area. |
| Prior Year Accomplishments (Including 2004 Estimate): Design, environmental compliance, permitting, and construction. |
| Year 2005 Anticipated Accomplishment: Project closeout and maintenance of required mitigation as required by permit. |
| Justification for Changes: Description: Provided more detailed description of work performed. Justification/Benefit: Changed narrative to better reflect the benefit of work performed Prior Year: Changed narrative to better reflect the accomplishments for 2004. Year 2005: Changed narrative to better define anticipated accomplishments. Prior Years Cost: City Share and Non City Share decrease after an internal audit of actual prior year expenses. City Share of Cost: 2004 Budget changes indicate actual City Share due to local share being of Design. City Share of Cost: 2004 Estimate contains \$4,100 for Arts Fund and City's Share (20%) to complete Design. Non City Share: 2004 Estimate increased due to higher construction costs and the Federal Grant Funds were increased accordingly via Agenda Bill and Local Agency Supplements. Total Cost: Total amount of increase reflects actual anticipated construction costs in 2004. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Improvement Fund |
|-------------------|----------------------|-----------------------|-------------------------|--|
| Prior Years | 10,152 | 40,609 | 50,761 | Non-City Source: |
| 2004 Budget | 22,000 | 528,000 | 550,000 | |
| 2004 Estimate | 15,938 | 953,225 | 969,163 | Submitted By: |
| 2005 | 2,000 | 0 | 2,000 | |
| 2006 | 2,000 | 0 | 2,000 | Department: PWE |
| 2007 | 2,000 | 0 | 2,000 | |
| 2008 | 2,000 | 0 | 2,000 | Date: Feb 04 |
| 2009 | 0 | 0 | 0 | |
| 2010 | 0 | 0 | 0 | Project #: |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>34,090</u> | <u>993,834</u> | <u>1,027,924</u> | Priority: E-1 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Neighborhood Traffic Calming Program |
| Location: City Wide |
| Description: Develop and implement the Neighborhood Traffic Calming Program Policies and Criteria. |
| Justification/Benefit: To reduce undesired cut through traffic and reduce speeding through residential neighborhood streets. |
| Prior Year Accomplishments (Including 2004 Estimate): Developed the Neighborhood Traffic Calming Program Policies and Criteria. Installed 2 speed humps with signage on 1 st Avenue NW between NW Dogwood Street and NW Alder Place. |
| Year 2005 Anticipated Accomplishment: Continue implementing Neighborhood Traffic Calming Program based on submitted requests and other needs. Design and construct traffic calming devices as approved by City Council. |
| Justification for Change: |
| Description: Funding does not include capital costs for installation of devices so it was deleted. |
| Prior Year: Change in narrative to note speed humps require appropriate signage. Holly Street was incorrectly noted and replaced with NW Alder Place as the accurate location. |
| Year 2005: Changed narrative to add clarification that the program will be implemented based on submitted requests and other needs to help clarify the program. |
| City Share of Costs: 2005 Budget decreased to anticipate costs for administering the program - deleted capital cost of devices. |
| Total Cost: Total cost decreased due to the capital cost of devices being deleted. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Street Improvement Fund |
|-------------------|-----------------------|-----------------|-----------------------|---|
| Prior Years | 14,851 | 0 | 14,851 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 10,000 | 0 | 10,000 | Submitted By: Gary Costa |
| 2006 | 27,000 | 0 | 27,000 | Department: PWE |
| 2007 | 28,000 | 0 | 28,000 | |
| 2008 | 29,000 | 0 | 29,000 | |
| 2009 | 30,000 | 0 | 30,000 | Date: Feb 04 |
| 2010 | 31,000 | 0 | 31,000 | Project #: To Be Assigned |
| Future Years | | 0 | | |
| Total Cost | <u>169,851</u> | <u>0</u> | <u>169,851</u> | Priority: |

SENIOR CENTER CONSTRUCTION FUND

This budget will account for the voted-in bond proceeds and expenditures associated with modifications to the old Memorial Field Library Building into a Senior Center.

REVENUE COMPARISONS

| Senior Center Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| Beginning Fund Balance | \$ 385,532 | \$ 312,994 | \$ 267,180 | \$ - |
| Bond Proceeds | - | - | | - |
| CDBG Block Grant | - | - | | - |
| Investment Interest | 998 | - | | - |
| TOTAL | \$ 386,530 | \$ 312,994 | \$ 267,180 | \$ - |

Table 14 Senior Center Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Senior Center Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------------|-------------------|-------------------|-------------------|----------------|
| Building Improvements | \$ 119,350 | \$ - | \$ - | \$ - |
| Transfer to Debt Service Fund | - | 312,994 | 267,180 | - |
| Ending Fund Balance | 267,180 | - | - | - |
| TOTAL | \$ 386,530 | \$ 312,994 | \$ 267,180 | \$ - |

Table 15 Senior Center Construction Fund Expenditure Comparisons

HIGHLANDS FIRE STATION FUND

This fund was established in 2001 to account for bond proceeds issued to cover costs associated with construction of Fire Station #73 in the Issaquah Highlands. Proceeds from the bond issuance are also being used for the acquisition of a Medical Aid car.

REVENUE COMPARISONS

| Highlands Fire Station Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------|---------------------|-------------------|-------------------|------------------|
| Beginning Fund Balance | \$ 2,837,669 | \$ 199,250 | \$ 199,303 | \$ 83,908 |
| Bond Proceeds | - | - | | - |
| Investment Interest | 7,581 | - | | - |
| TOTAL | \$ 2,845,250 | \$ 199,250 | \$ 199,303 | \$ 83,908 |

Table 16 Highlands Fire Station Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Highlands Fire Station Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------|---------------------|-------------------|-------------------|------------------|
| Construction Costs | \$ 2,645,947 | \$ - | \$ - | \$ - |
| Aid Car | - | 134,000 | 125,549 | - |
| Ending Fund Balance | 199,303 | 65,250 | 73,754 | 83,908 |
| TOTAL | \$ 2,845,250 | \$ 199,250 | \$ 199,303 | \$ 83,908 |

Table 17 Highlands Fire Station Construction Fund Expenditure Comparisons

HIGHLANDS PARK FACILITIES FUND

This fund is being established in 2002 to account for bond proceeds issued to cover costs associated with constructing park facilities including Tot Lots, Ballfields, Tennis Courts, Picnic Areas, Basketball Courts, and Soccer Fields in the Issaquah Highlands.

REVENUE COMPARISONS

| Highlands Park Facilities Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|---------------------|---------------------|---------------------|-------------------|
| Beginning Fund Balance | \$ 101,387 | \$ 135,437 | \$ 842,395 | \$ 985,718 |
| Bond Proceeds | - | 3,570,000 | 3,597,111 | - |
| Grants | - | - | 75,298 | - |
| Interfund Loan | 1,600,000 | 700,000 | 700,000 | - |
| Timber Sales/Donations | 5,000 | - | - | - |
| Investment Interest | 882 | 5,563 | - | - |
| TOTAL | \$ 1,707,269 | \$ 4,411,000 | \$ 5,214,804 | \$ 985,718 |

Table 18 Highlands Park Facilities Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Highlands Park Facilities Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|---------------------|---------------------|---------------------|-------------------|
| Construction Costs | \$ 849,323 | \$ 1,821,000 | \$ 1,212,246 | \$ 985,718 |
| Park Maintenance Equipment | - | 160,000 | 151,069 | - |
| Debt Issuances Costs | - | 70,000 | - | - |
| Interfund Loan Repayment | - | 2,300,000 | 2,300,000 | - |
| Interfund Loan Interest | 15,551 | 60,000 | 77,436 | - |
| Ending Fund Balance | 842,395 | - | 1,474,053 | - |
| TOTAL | \$ 1,707,269 | \$ 4,411,000 | \$ 5,214,804 | \$ 985,718 |

Table 19 Highlands Park Facilities Fund Expenditure Comparisons

Enterprise Funds



ENTERPRISE FUNDS OVERVIEW

Enterprise Funds are established to account for operations that are normally financed and operated in a manner similar to private business enterprises, or where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges. Capital Project funds for Enterprise functions are also included in this fund category, as are the Debt Redemption funds for enterprise functions.

The City of Issaquah operates a water utility, a sewer utility, and a stormwater utility as Enterprise functions. In addition to the operating funds, a separate fund has been established for Capital Improvements for each utility. Also included in this category is a Bond Redemption fund for the water utility, sewer utility, and the stormwater utility.

WATER FUND

The City of Issaquah's water utility provides its ratepayers with dependable, clean, and safe potable water; maintains proper water pressure, and insures positive fire protection through properly sized distribution and storage facilities.

These responsibilities are met through established programs for preventive maintenance, emergency repairs, meter installations and reading, and long range planning. Costs are met through fees paid by the customers connected to the water system.

REVENUE COMPARISONS

| Water Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 11,548 | \$ 1,289,481 | \$ 1,309,256 | \$ 1,631,275 |
| Inspection Fees | 9,375 | 10,000 | 8,667 | 10,000 |
| Charges for Service | 3,862,993 | 3,944,918 | 4,409,604 | 4,513,000 |
| Regional Main Maintenance Charges | - | - | - | 75,000 |
| Interfund City Shop Rental Charges | 720,000 | 720,000 | 720,000 | 720,000 |
| Investment Interest | 2,441 | 1,000 | 10,774 | 10,000 |
| Sale of Meters | 64,252 | 55,000 | 105,213 | 75,000 |
| Rental Fees (Net) | 104,380 | 85,000 | 98,791 | 80,000 |
| Miscellaneous | 2,299 | 2,500 | 7,092 | 2,000 |
| TOTAL | \$ 4,777,288 | \$ 6,107,899 | \$ 6,669,397 | \$ 7,116,275 |

Table 1 Water Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Water Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| MAINTENANCE & OPERATIONS | | | | |
| Salaries | \$ 412,153 | \$ 454,898 | \$ 432,588 | \$ 597,464 |
| Overtime | 14,641 | 40,200 | 22,656 | 12,500 |
| Benefits | 138,626 | 177,700 | 181,872 | 253,950 |
| Supplies | 49,243 | 65,515 | 51,072 | 95,730 |
| Regional Water Charges | 137,593 | 661,733 | 696,541 | 600,000 |
| Professional Services | 18,611 | 56,117 | 102,850 | 28,545 |
| Water Resource Action Program | - | 21,000 | 16,438 | 25,000 |
| Surveying | - | - | - | 20,000 |
| Ground Water Plan - King County | - | - | - | 50,000 |
| Chlorination Costs | - | 100,000 | 32,859 | - |
| Utility Costs | 141,151 | 185,856 | 183,546 | 196,860 |

| Water Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|
| Excise Tax | 118,163 | 200,000 | 117,342 | 175,000 |
| Cascade Water Alliance Dues | 38,503 | 50,000 | 22,330 | 50,000 |
| Other Service Charges | 54,965 | 109,841 | 59,081 | 185,980 |
| Capital Outlay | 20,676 | 33,600 | 22,714 | 32,100 |
| I/F Vehicle Repair/Replacement | <u>196,884</u> | <u>196,884</u> | <u>196,884</u> | <u>226,084</u> |
| Subtotal | \$ 1,341,209 | \$ 2,353,344 | \$ 2,138,773 | \$ 2,549,213 |
| INTERFUND TRANSACTIONS | | | | |
| Engineering Charges | \$ 498,000 | \$ 469,500 | \$ 469,500 | \$ 441,600 |
| Interfund Charges | 199,338 | 216,082 | 216,550 | 253,204 |
| Transfer - Revenue Bond | 1,081,485 | 1,081,423 | 1,081,423 | 1,054,092 |
| Transfer - Capital Fund | 205,000 | 510,430 | 510,430 | 1,600,000 |
| Transfer - Equipment Rental | 55,000 | 55,000 | 55,000 | 55,000 |
| Transfer - Resource Conservation | <u>88,000</u> | <u>68,570</u> | <u>68,570</u> | <u>68,570</u> |
| Subtotal | \$ 2,126,823 | \$ 2,401,005 | \$ 2,401,473 | \$ 3,472,466 |
| Ending Fund Balance | <u>1,309,256</u> | <u>1,353,550</u> | <u>2,129,151</u> | <u>1,094,596</u> |
| TOTAL WATER FUND | \$ 4,777,288 | \$ 6,107,899 | \$ 6,669,397 | \$ 7,116,275 |

Table 2 Water Fund Expenditure Comparisons

WATER REVENUE BOND FUND**REVENUE**

| Water Revenue Bond Fund | 2005 Budget |
|---|----------------------------|
| Estimated Beginning Fund Balance January 1, 2005 | \$ 1,140,084 |
| Investment Interest | 2,000 |
| Operating Transfers from Utility Fund: Principal and Interest | <u>1,054,092</u> |
| TOTAL | <u>\$ 2,196,176</u> |

*Table 3 Water Revenue Bond Fund Revenue***EXPENDITURES**

| Water Revenue Bond Fund | 2005 Budget |
|---|----------------------------|
| Long Term Debt - Principal | |
| 1994 Revenue Bond \$ 200,000 | |
| 1998 Revenue Bond 30,000 | |
| 2001 Revenue Bond <u>340,000</u> | |
| Total Principal | \$ 570,000 |
| Long Term Debt - Interest | |
| 1994 Revenue Bond \$ 64,120 | |
| 1998 Revenue Bond 30,730 | |
| 2001 Revenue Bond <u>389,238</u> | |
| Total Interest | \$ 484,088 |
| Long Term Debt Service Total | <u>1,054,088</u> |
| Estimated Ending Fund Balance December 31, 2005 | <u>1,142,088</u> |
| TOTAL | <u>\$ 2,196,176</u> |

Table 4 Water Revenue Bond Fund Expenditures

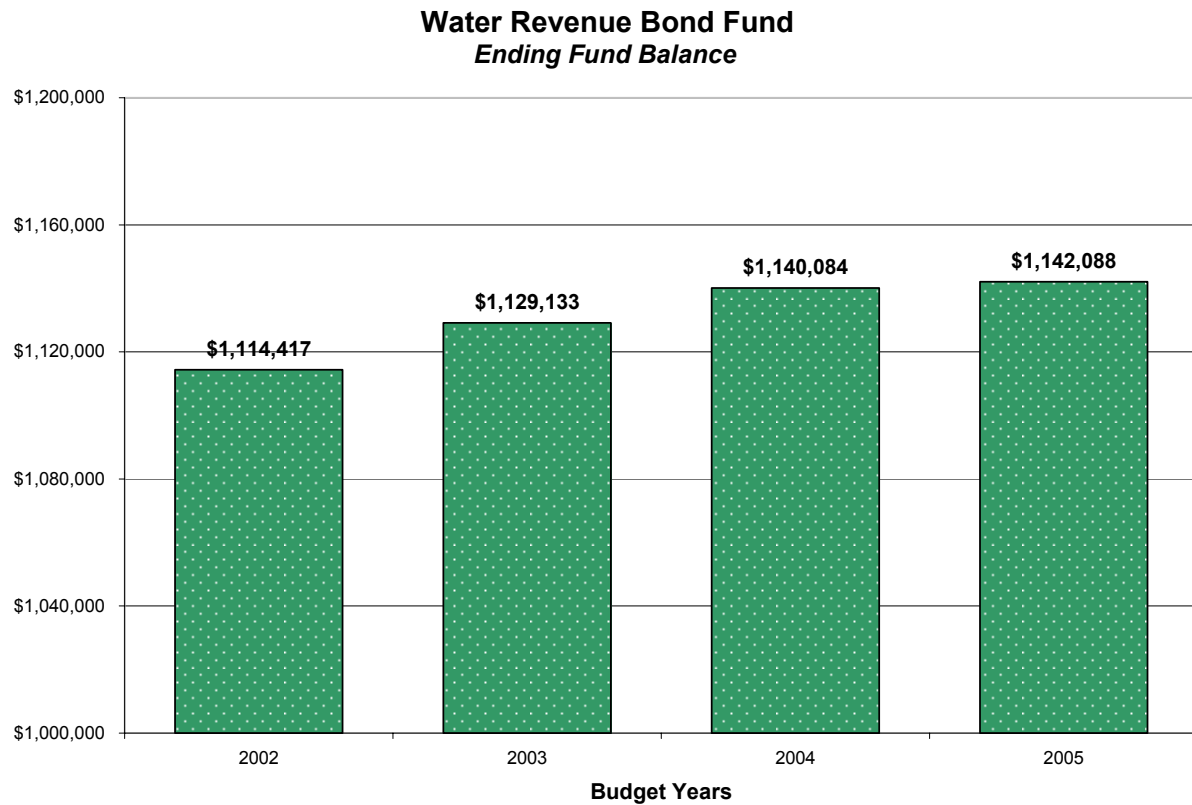


Figure 1 Water Revenue Bond Fund Ending Fund Balance Comparison

WATER REVENUE BOND SUMMARY

| Name | Issue Date | Issue Amount | Average Coupon Interest | Date of Final Maturity | 12/31/04 Outstanding Bond Balance |
|-------------------------|------------|--------------|-------------------------|------------------------|-----------------------------------|
| 1994 Water Revenue Bond | 1/1/94 | \$3,600,000 | 3.50% | 12/1/2013 | \$2,005,000 |
| 1998 Water Revenue Bond | 8/15/98 | \$750,000 | 5.38% | 12/1/2017 | \$580,000 |
| 2001 Water Revenue Bond | 12/1/01 | \$9,200,000 | 4.85% | 12/1/2021 | \$8,270,000 |

Table 5 Water Revenue Bond Summary

SHOP CONSTRUCTION FUND

This fund was created in 1994 to build up reserves for the future construction of a City Shop, and for satellite shop sites in the Issaquah Highlands and Talus Development areas.

REVENUE COMPARISONS

| Shop Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|---------------------|--------------------|--------------------|--------------------|
| Beginning Fund Balance | \$ 2,377,984 | \$ 810,408 | \$ 856,363 | \$ 553,396 |
| Revenue Bond Proceeds | - | - | | - |
| Interfund Loan Proceeds | - | - | | - |
| Investment Interest | 8,638 | - | | - |
| Transfers-In - Mitigation Fund | - | - | | - |
| TOTAL | \$ 2,386,622 | \$ 810,408 | \$ 856,363 | \$ 553,396 |

Table 6 Shop Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Shop Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---|---------------------|--------------------|--------------------|--------------------|
| Satellite Site Plan/Design | \$ - | \$ - | \$ - | \$ - |
| Shop Construction | 1,530,259 | 40,408 | 2,967 | - |
| Transfer to Reservoir Construction Fund | - | 200,000 | 200,000 | - |
| Transfer to Water Capital Fund | - | 100,000 | 100,000 | - |
| Ending Fund Balance | 856,363 | 470,000 | 553,396 | 553,396 |
| TOTAL | \$ 2,386,622 | \$ 810,408 | \$ 856,363 | \$ 553,396 |

Table 7 Shop Construction Fund Expenditure Comparisons

Note: 2005 Ending Fund Balance is being kept in reserve for construction of satellite Public Works storage sites in the Issaquah Highlands and Talus Development areas in 2006.

RESERVOIR CONSTRUCTION IMPROVEMENT FUND

This fund was created in 1995 to build up reserves for the future construction of additional water reservoirs, and for major improvements to current water systems.

REVENUE COMPARISONS

| Reservoir Construction Improvement Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| Beginning Fund Balance | \$ 28,035 | \$ 24,662 | \$ 24,717 | \$ 31,240 |
| Revenue Bond Proceeds | - | - | - | - |
| Interfund Loan Proceeds | 200,000 | - | - | - |
| Investment Interest | 62 | - | - | - |
| Contributions/Grants | - | - | 7,203 | - |
| Transfers-In - City Shop Fund | - | 200,000 | 200,000 | - |
| TOTAL | \$ 228,097 | \$ 224,662 | \$ 231,920 | \$ 31,240 |

Table 8 Reservoir Construction Improvements Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Reservoir Construction Improvement Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| Squak Mountain Water System | \$ 71,735 | \$ - | \$ - | \$ - |
| Forest Rim Reservoir | 124,894 | - | - | - |
| Interfund Loan Repayment | - | 200,000 | 200,000 | - |
| Interfund Loan Interest | 6,751 | 1,000 | 680 | - |
| Debt Issue Costs | - | - | - | - |
| Transfer to Water Capital Fund | - | 23,662 | - | - |
| Ending Fund Balance | 24,717 | - | 31,240 | 31,240 |
| TOTAL | \$ 228,097 | \$ 224,662 | \$ 231,920 | \$ 31,240 |

Table 9 Reservoir Construction Improvements Fund Expenditure Comparisons

WATER CAPITAL PROJECTS FUND

This fund was created in 1981 to provide for capital improvements to the water system. In addition to the proceeds from the capital connection charge imposed on property owners newly connecting to the City's water system, revenues are transferred from the Water Fund as provided by the budget ordinance.

Disbursements from this fund must be for projects that are approved and authorized by the City Council.

REVENUE COMPARISONS

| Water Capital Projects Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|--------------------|--------------------|--------------------|---------------------|
| Beginning Fund Balance | \$ 104,270 | \$ 5,670 | \$ 90,023 | \$ 122,901 |
| Revenue Bond Proceeds | 11,000 | - | - | - |
| Interfund Loan Proceeds | 220,000 | - | - | - |
| Investment Interest | 751 | 2,000 | 749 | 500 |
| Connection Fees/Contributions | 41,499 | 99,989 | 37,381 | 12,000 |
| Transfers-In - Water Fund | 205,000 | 510,430 | 510,430 | 1,600,000 |
| Transfers-In - Reservoir Construction Fund | - | 23,662 | - | - |
| Transfers-In - City Shop Fund | - | 100,000 | 100,000 | - |
| TOTAL | \$ 582,520 | \$ 741,751 | \$ 738,583 | \$ 1,735,401 |

Table 10 Water Capital Projects Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Water Capital Projects Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Professional Services | \$ 184,295 | \$ - | \$ - | \$ 32,000 |
| Construction Capital | 286,394 | 319,089 | 312,900 | 521,500 |
| Interfund Loan Repayment | - | 220,000 | 220,000 | - |
| Interfund Loan Interest | 4,075 | 1,000 | 802 | - |
| Debt Issue Costs | 17,733 | - | - | - |
| Ending Fund Balance | 90,023 | 201,662 | 204,881 | 1,181,901 |
| TOTAL | \$ 582,520 | \$ 741,751 | \$ 738,583 | \$ 1,735,401 |

Table 11 Water Capital Projects Fund Expenditure Comparisons

CAPITAL PROJECTS:

| WATER CAPITAL FUND PROJECTS | |
|---|-------------------|
| PUBLIC WORKS OPERATIONS: | |
| Lakemont Water Connection | \$ 10,000 |
| Wildwood Reservoir & Pump Station Fence | 11,500 |
| TOTAL PWO WATER CAPITAL PROJECTS | \$ 21,500 |
| PUBLIC WORKS ENGINEERING: | |
| Seismic Retrofits | \$ 32,000 |
| Watermain Replacement (Program) | 500,000 |
| TOTAL PWE WATER CAPITAL PROJECTS | \$ 532,000 |
| TOTAL WATER CAPITAL PROJECTS | \$ 553,500 |

Table 12 Water Capital Projects

MAJOR PROJECT DESCRIPTIONS

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: Seismic Retrofits |
| Location: City Wide |
| Description: Retrofitting of reservoirs, pump stations, pressure reducing stations, and well facilities to improve their ability to be operational following a large seismic event. The facility and type of improvements necessary are discussed in the EQE Report dated December 1997 and titled "Seismic Vulnerability Assessment of the City of Issaquah Water/Wastewater Systems". The retrofitting of facilities to improve their chances of being operational after an earthquake may reduce the amount of emergency response necessary for the water utility and will improve the reliability of the system following such an event. |
| Justification/Benefit: A report prepared by a consultant identified certain facilities that are susceptible to damage during a large earthquake which should be retrofitted for better seismic performance. |
| Prior Year Accomplishments (Including 2004 Estimate): No activity, except preliminary project planning. |
| Year 2005 Anticipated Accomplishment: Plans, Specifications and Estimate for the Water System Seismic Retrofits |
| Justification for Changes: Prior Year: Narrative reworded to accurately reflect accomplishments in 2004 |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Water Fund |
|-------------------|-----------------------|-------------------|-----------------------|------------------------------------|
| Prior Years | 0 | 0 | 0 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 32,000 | 0 | 32,000 | Submitted By: Brandon Cole |
| 2006 | 150,000 | 0 | 150,000 | |
| 2007 | 200,000 | 0 | 200,000 | Department: PWE |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | |
| Future Years | 0 | 0 | 0 | Project #: To Be Assigned |
| Total Cost | <u>382,000</u> | <u>0</u> | <u>382,000</u> | |
| | | | | Priority: W-2/W-3 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Watermain Replacement (Program) |
| Location: City Wide |
| Description: This project replaces approximately 2000 lineal feet of undersized (6-inch diameter and less) watermain with 8-inch diameter watermain. The main replaced is coordinated with the City's Pavement Overlay Program, and with priorities in the Water System Update. Improves the hydraulic operations of the existing system and reduces water loss due to currently leaking mains. |
| Justification/Benefit: The mains are old and continue to have frequent leaks that must be repaired. Replacement saves water and reduces contamination potentials. Watermains are also replaced if they are identified as under a proposed overlay, or associated with other capital projects. This check helps reduce tearing up freshly paved streets. |
| Prior Year Accomplishments (Including 2004 Estimate): In 2003 replaced a 150-foot section of watermain under SR-900 as mandated by WSDOT. Continue with watermain replacement program. Replace a short section in conjunction with the Rainier Bridge Replacement project. The program can no longer coordinate with the overlay program due to budgetary constraints. |
| Year 2005 Anticipated Accomplishment: Continue with watermain replacement program. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Water Fund |
|-------------------|-------------------------|-------------------|-------------------------|------------------------------------|
| Prior Years | 1,333,151 | 0 | 1,333,151 | Non-City Source: |
| 2004 Budget | 100,000 | 0 | 100,000 | |
| 2004 Estimate | 100,000 | 0 | 100,000 | |
| 2005 | 500,000 | 0 | 500,000 | Submitted By: Brandon Cole |
| 2006 | 500,000 | 0 | 500,000 | Department: PWE |
| 2007 | 500,000 | 0 | 500,000 | |
| 2008 | 500,000 | 0 | 500,000 | |
| 2009 | 500,000 | 0 | 500,000 | Date: Feb 04 |
| 2010 | 500,000 | 0 | 500,000 | Project #: 550000 |
| Future Years | 3,600,000 | 0 | 3,600,000 | |
| Total Cost | <u>8,033,151</u> | <u>0</u> | <u>8,033,151</u> | Priority: W-1/W-1 |

SEWER FUND

The function of the Issaquah Sewer Utility is to collect the wastewater generated by its users, and deliver it to Metro's collection/treatment system. Protecting the quality of Issaquah's area surface and groundwater is a major responsibility.

These responsibilities are met through established programs for sewer line cleaning, manhole and line flushing, rodent control, emergency repairs, preventive maintenance and long range planning. Costs are met through fees paid by the customers connected to the sewer system.

REVENUE COMPARISONS

| Sewer Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 78,966 | \$ 444,902 | \$ 394,305 | \$ 340,251 |
| Inspection Fees | 778 | 2,000 | 8,755 | 5,000 |
| Charges for Service | 3,211,549 | 3,646,203 | 3,595,420 | 4,216,000 |
| Licenses and Permits | 3,291 | 5,000 | 1,147 | 2,000 |
| Investment Interest | 1,261 | 6,000 | 2,724 | 3,000 |
| TOTAL | \$ 3,295,845 | \$ 4,104,105 | \$ 4,002,351 | \$ 4,566,251 |

Table 13 Sewer Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Sewer Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| MAINTENANCE & OPERATIONS | | | | |
| Salaries | \$ 100,982 | \$ 106,325 | \$ 105,699 | \$ 177,029 |
| Overtime | 5,001 | 6,300 | 5,631 | 18,100 |
| Benefits | 33,663 | 46,640 | 44,106 | 81,675 |
| Supplies | 17,679 | 21,370 | 15,043 | 32,420 |
| Professional Services | 7,537 | 11,243 | 1,593 | 17,750 |
| King County Charges METRO | 1,947,085 | 2,262,992 | 2,192,777 | 2,662,000 |
| Sewer TV Inspection | - | 35,000 | 35,000 | 50,000 |
| Excise Tax | 48,936 | 60,000 | 45,869 | 60,000 |
| Surveying | - | - | - | 10,000 |
| Sewer Flow Monitoring | - | - | - | 25,000 |
| Other Service Charges | 21,035 | 36,030 | 30,401 | 49,755 |
| I/F Vehicle Repair/Replace | 85,884 | 85,884 | 85,884 | 89,884 |
| Subtotal | \$ 2,267,802 | \$ 2,671,784 | \$ 2,562,003 | \$ 3,273,613 |

| Sewer Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| INTERFUND TRANSACTIONS | | | | |
| Engineering Charges | \$ 270,500 | \$ 254,350 | \$ 254,350 | \$ 238,400 |
| Interfund Charges | 163,238 | 170,209 | 163,130 | 198,289 |
| Interfund City Shop Rental | 200,000 | 200,000 | 200,000 | 200,000 |
| Transfer - Debt Service | - | - | - | - |
| Transfer - Capital Fund | - | 434,430 | 434,430 | 425,700 |
| Transfer - Equipment Rental | - | 55,000 | 55,000 | - |
| Subtotal | \$ 633,738 | \$ 1,113,989 | \$ 1,106,910 | \$ 1,062,389 |
| Ending Fund Balance | 394,305 | 318,332 | 333,438 | 230,249 |
| TOTAL SEWER FUND | \$ 3,295,845 | \$ 4,104,105 | \$ 4,002,351 | \$ 4,566,251 |

Table 14 Sewer Fund Expenditure Comparisons

KING COUNTY SEWER CHARGES

This is the amount charged by King County for sewer treatment services. The recent histories of these monthly charges are as follows:

| | | | | | | | | | |
|------------------|--------|-------------|---------|-------------|---------|-------------|---------|-------------|---------|
| 1977-1979 | \$3.55 | 1985 | \$7.80 | 1991 | \$13.20 | 1997 | \$19.10 | 2003 | \$23.40 |
| 1980 | \$3.90 | 1986 | \$8.50 | 1992 | \$13.62 | 1998 | \$19.10 | 2004 | \$23.40 |
| 1981 | \$4.50 | 1987 | \$9.70 | 1993 | \$13.62 | 1999 | \$19.10 | 2005 | \$25.60 |
| 1982 | \$4.95 | 1988 | \$9.90 | 1994 | \$15.90 | 2000 | \$19.50 | | |
| 1983 | \$5.58 | 1989 | \$10.45 | 1995 | \$17.95 | 2001 | \$19.75 | | |
| 1984 | \$7.00 | 1990 | \$11.60 | 1996 | \$19.10 | 2002 | \$23.40 | | |

SEWER REVENUE BOND FUND

REVENUES

| Sewer Revenue Bond Fund | | 2005 Budget |
|---|--|----------------|
| Estimated Beginning Fund Balance January 1, 2005 | | \$ - |
| Investment Interest | | - |
| Operating Transfers from Sewer Fund: Principal and Interest | | - |
| TOTAL | | \$ - |

Table 15 Sewer Revenue Bond Fund Revenue

EXPENDITURES

| Sewer Revenue Bond Fund | | 2005 Budget |
|---|------|----------------|
| Long Term Debt | | |
| Principal | \$ - | |
| Interest | - | |
| Total Long Term Debt Service | | \$ - |
| Estimated Ending Fund Balance December 31, 2005 | | - |
| TOTAL | | \$ - |

Table 16 Sewer Revenue Bond Fund Expenditures

Note: All outstanding Sewer Revenue Bonds were called on June 1, 2000.

SEWER ULID DEBT FUND**REVENUE**

| Sewer ULID Debt Fund | 2005 Budget |
|--|------------------------|
| Estimated Beginning Fund Balance January 1, 2005 | \$ - |
| Special Assessments | 37,853 |
| TOTAL | \$ 37,853 |

*Table 17 Sewer ULID Debt Fund Revenue***EXPENDITURES**

| Sewer ULID Debt Fund | 2005 Budget |
|---|------------------------|
| Special Assessment Principal | \$ 32,000 |
| Special Assessment Interest | 5,817 |
| Estimated Ending Fund Balance December 31, 2005 | 36 |
| TOTAL | \$ 37,853 |

*Table 18 Sewer ULID Debt Fund Expenditures***SEWER ULID BOND SUMMARY**

| Name | Issue Date | Issue Amount | Average Coupon Interest | Date of Final Maturity | 12/31/04 Outstanding Bond Balance |
|---------------------|-----------------------|-------------------------|--|---------------------------------------|--|
| 2003 Sewer ULID #22 | 10/01/03 | \$155,811 | 5.0% | 10/01/2013 | \$118,885 |

Table 19 Sewer ULID Bond Summary

Note: 2005 represents second payment on the Sewer Revenue Bond to the Equipment Rental Fund. Special Assessments charged to the NW Goode Place property owners will be used to repay this debt.

SEWER CAPITAL PROJECTS FUND

This fund was created in 1982 to provide for capital improvements to the sewer system. In addition to the proceeds from the special connection charge imposed on property owners newly connecting to the City's sewer system, revenues are transferred from the Sewer Fund as provided by the budget ordinance.

Disbursements from the fund must be for projects that are approved and authorized by the City Council.

REVENUE COMPARISONS

| Sewer Capital Projects Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------------|------------------------|---------------------|------------------------|------------------------|
| Beginning Fund Balance | \$ 949,203 | \$ 691,203 | \$ 730,176 | \$ 979,806 |
| Investment Interest | 8,969 | 8,000 | 6,675 | 5,000 |
| Connection Fees/Contributions | 128,221 | 50,000 | 154,404 | 75,000 |
| Transfers-in - Sewer Fund | - | 434,430 | 434,430 | 425,700 |
| TOTAL | \$ 1,086,393 | \$ 1,183,633 | \$ 1,325,685 | \$ 1,485,506 |

Table 20 Sewer Capital Projects Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Sewer Capital Projects Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------------|------------------------|---------------------|------------------------|------------------------|
| Construction/Capital | \$ 321,674 | \$ 343,000 | \$ 47,542 | \$ 377,000 |
| Other Service Charges | 34,543 | 16,000 | 14,271 | 45,000 |
| Ending Fund Balance | 730,176 | 824,633 | 1,263,872 | 1,063,506 |
| TOTAL | \$ 1,086,393 | \$ 1,183,633 | \$ 1,325,685 | \$ 1,485,506 |

Table 21 Sewer Capital Projects Fund Expenditure Comparisons

SEWER CAPITAL PROJECTS LIST:

| SEWER CAPITAL FUND PROJECTS | |
|---|-------------------|
| PUBLIC WORKS OPERATIONS: | |
| Manhole Sealing - NW Sammamish Parkway | \$ 27,000 |
| TOTAL PWO SEWER CAPITAL PROJECTS | \$ 27,000 |
| PUBLIC WORKS ENGINEERING: | |
| West Downtown Trunk II | \$ 30,000 |
| West Downtown Trunk I | \$ 15,000 |
| Sewer Main Rehabilitation (Program) | 350,000 |
| TOTAL PWE SEWER CAPITAL PROJECTS | \$ 395,000 |
| TOTAL SEWER CAPITAL PROJECTS | \$ 422,000 |

Table 22 Sewer Capital Projects Fund Projects List

MAJOR PROJECT DESCRIPTIONS

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: West Downtown Trunk II |
| Location: 1 st Avenue NW, W Sunset Way, and Front Street from Sunset to Newport |
| Description: Replacement of 414 feet of 10-inch existing sewer main with 12-inch main and 1359 feet of 8-inch existing sewer main with 12-inch diameter main. |
| Justification/Benefit: The trunk main was constructed in the late 1930s and is anticipated to surpass its capacity under the land use adopted by Council and the pipe has sever structural issues such as cracking and sags over its entire length. |
| Prior Year Accomplishments (Including 2004 Estimate): Some design work was completed in conjunction with the West Downtown Trunk I design to increase efficiency. |
| Year 2005 Anticipated Accomplishment: Complete Project, Plans, Specifications, and Estimate. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Sewer Fund |
|-------------------|-----------------------|-------------------|-----------------------|------------------------------------|
| Prior Years | 0 | 0 | 0 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 30,000 | 0 | 30,000 | Submitted By: Brandon Cole |
| 2006 | 800,000 | 0 | 800,000 | |
| 2007 | 0 | 0 | 0 | Department: PWE |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | |
| Future Years | 0 | 0 | 0 | Project #: To Be Assigned |
| Total Cost | <u>830,000</u> | <u>0</u> | <u>830,000</u> | |
| | | | | Priority: S-3 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: West Downtown Trunk I |
| Location: 1 st Avenue NW |
| Description: Replacement of 921 feet of 12-inch and 496 feet of 10-inch existing sewer main with 15-inch diameter main. |
| Justification/Benefit: The trunk main was constructed in the late 1930s and is anticipated to surpass its capacity under the land use adopted by Council and the pipe has sever structural issues such as cracking and sags over its entire length. |
| Prior Year Accomplishments (Including 2004 Estimate): During 2001 and 2002 the design was 25% completed, and in 2003 design work was suspended when it was 50% complete. |
| Year 2005 Anticipated Accomplishment: Continue design in 2005, and 2006 for 2007 construction. |
| Justification for Changes: Year 2005: Narrative changed to reflect proposed future activities and better identify the work anticipated for this project. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Sewer Fund |
|-------------------|-----------------------|-----------------|-----------------------|------------------------------------|
| Prior Years | 36,468 | 0 | 36,468 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 15,000 | 0 | 15,000 | Submitted By: Brandon Cole |
| 2006 | 10,000 | 0 | 10,000 | |
| 2007 | 675,000 | 0 | 675,000 | Department: PWE |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | |
| Future Years | 0 | 0 | 0 | Project #: To Be Assigned |
| Total Cost | <u>736,468</u> | <u>0</u> | <u>736,468</u> | |
| | | | | Priority: S-2 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: Sewer Main Rehabilitation (Program) |
| Location: City Wide |
| Description: This project involves the reconstruction and/or repair of approximately 5,000 to 6,000 lineal feet of 8-inch diameter sewer main annually. |
| Justification/Benefit: These facilities have reached the end of their design life, and we have had localized failures. Infiltration and inflow are problems which METRO identified in 1980s. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah. |
| Prior Year Accomplishments (Including 2004 Estimate): In 2002 the City relined 6,300 feet of sewer line, and in 2003 we plan to reline another 5,000 feet of sewer. From 1997 through 2001 we relined over 20,000 of sewer. This project has since it was initiated in 1990 relined 90% of the clay, and 20% of the concrete sewer lines. The total amount of sewer relined to date is about 40,000 feet. We plan to reline 5,000 to 6,000 feet of sewer line in 2004. |
| Year 2005 Anticipated Accomplishment: We plan to reline 5,000 to 6,000 feet of sewer line in 2005. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Sewer Fund |
|-------------------|-------------------------|-------------------|-------------------------|------------------------------------|
| Prior Years | 910,698 | 0 | 910,698 | Non-City Source: |
| 2004 Budget | 200,000 | 0 | 200,000 | |
| 2004 Estimate | 200,000 | 0 | 200,000 | Submitted By: Brandon Cole |
| 2005 | 350,000 | 0 | 350,000 | |
| 2006 | 350,000 | 0 | 350,000 | Department: PWE |
| 2007 | 350,000 | 0 | 350,000 | |
| 2008 | 350,000 | 0 | 350,000 | Date: Feb 04 |
| 2009 | 350,000 | 0 | 350,000 | |
| 2010 | 350,000 | 0 | 350,000 | Project #: 220000 |
| Future Years | 1,500,000 | 0 | 1,500,000 | |
| Total Cost | <u>4,710,698</u> | <u>0</u> | <u>4,710,698</u> | Priority: S-1 |

ULID #22 CONSTRUCTION FUND

Utility Local Improvement District #22 was created in 2001 to account for revenues and expenditures related to the construction of sewer improvements for NW Goode Place. All costs will be borne by and assessed against the property specially benefited by the improvement.

REVENUE COMPARISONS

| ULID #22 Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|------------------------|--------------------|------------------------|------------------------|
| Beginning Fund Balance | \$ - | \$ 23,595 | \$ 22,963 | \$ - |
| Bond Proceeds | 34,856 | - | - | - |
| TOTAL | \$ 34,856 | \$ 23,595 | \$ 22,963 | \$ - |

Table 23 ULID #22 Construction Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| ULID #22 Construction Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|------------------------|--------------------|------------------------|------------------------|
| Construction | \$ 7,171 | \$ - | \$ - | \$ - |
| Interfund Engineering Charges | - | - | - | - |
| Interfund Loan Repayment | - | - | - | - |
| Interfund Loan Interest | 4,722 | - | - | - |
| Debit Issuance Costs | - | - | - | - |
| Transfer to ULID #22 Debt Fund | - | 23,595 | 22,963 | - |
| Ending Fund Balance | 22,963 | - | - | - |
| TOTAL | \$ 34,856 | \$ 23,595 | \$ 22,963 | \$ - |

Table 24 ULID #22 Construction Fund Expenditure Comparisons

Note: Special Assessments collected from the property owners, and the repayment of the Revenue Bond debt will be accounted for in the Sewer ULID Debt Fund.

STORMWATER FUND

A fund set up to direct resources toward the identification and resolution of the City's stormwater problems. Activities include maintenance, upkeep and repair of existing facilities, flood control, basin planning, wetlands/stream corridor preservation and enhancement and urban runoff water quality.

REVENUE COMPARISONS

| Stormwater Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 401,809 | \$ 597,324 | \$ 702,774 | \$ 462,584 |
| Inspection Fees | 5,182 | 8,000 | 7,335 | 6,000 |
| Charges for Service | 2,380,152 | 2,432,000 | 2,437,536 | 2,630,000 |
| Investment Interest | 4,941 | 5,000 | 6,173 | 6,000 |
| TOTAL | \$ 2,792,084 | \$ 3,042,324 | \$ 3,153,818 | \$ 3,104,584 |

Table 25 Stormwater Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Stormwater Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---|--------------------|--------------------|--------------------|---------------------|
| MAINTENANCE & OPERATIONS | | | | |
| Salaries | \$ 323,597 | \$ 341,530 | \$ 339,565 | \$ 361,406 |
| Overtime | 9,386 | 9,000 | 19,343 | 32,300 |
| Benefits | 109,970 | 137,662 | 144,221 | 157,830 |
| Supplies | 30,299 | 52,238 | 32,789 | 75,770 |
| Professional Services | 6,339 | 13,325 | 2,953 | 14,775 |
| TV/Inspection of Lines | - | 15,000 | 15,000 | 20,000 |
| Surveying | - | - | - | 20,000 |
| Stormwater Rsrc Action Pgm | - | 41,000 | 38,965 | 17,000 |
| White Paper Analysis (#2 of 4 payments) | - | 29,835 | 29,835 | 29,835 |
| Other Service Charges | 27,273 | 52,208 | 45,631 | 108,405 |
| I/F Vehicle Repair/Replace | 152,268 | 152,268 | 152,268 | 188,268 |
| Subtotal | \$ 659,132 | \$ 844,066 | \$ 820,570 | \$ 1,025,589 |
| INTERFUND TRANSACTIONS | | | | |
| Engineering Charges | \$ 412,000 | \$ 388,250 | \$ 388,250 | \$ 411,200 |
| Interfund Charges | 146,861 | 167,028 | 164,779 | 192,313 |
| Interfund City Shop Rental | 200,000 | 200,000 | 200,000 | 200,000 |
| Transfer - Debt Service | 351,313 | 317,583 | 317,583 | 299,544 |

| Stormwater Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Transfer - Capital Fund | 225,004 | 684,950 | 684,950 | 679,200 |
| Transfer to Resource Conservation | 40,000 | 84,800 | 84,800 | 84,800 |
| Transfer - Equipment Rental | 55,000 | 55,000 | 55,000 | 55,000 |
| Subtotal | \$ 1,430,178 | \$ 1,897,611 | \$ 1,895,362 | \$ 1,922,057 |
| Ending Fund Balance | 702,774 | 300,647 | 437,886 | 156,938 |
| TOTAL | \$ 2,792,084 | \$ 3,042,324 | \$ 3,153,818 | \$ 3,104,584 |

Table 26 Stormwater Fund Expenditure Comparisons

Note: There is no rate increase proposed for 2005.

STORMWATER REVENUE BOND FUND

REVENUE

| Stormwater Revenue Bond Fund | 2005 Budget |
|--|-------------------|
| Estimated Beginning Fund Balance January 1, 2005 | \$ 306,933 |
| Investment Interest | 2,000 |
| Operating Transfers from Stormwater Fund: Principal and Interest | 299,544 |
| TOTAL | \$ 608,477 |

Table 27 Stormwater Revenue Bond Fund Revenue

EXPENDITURES

| Stormwater Revenue Bond Fund | | 2005 Budget |
|---|-----------|-------------------|
| Long Term Debt - Principal | | |
| 1998 Revenue Bond | \$ 85,000 | |
| 2001 Revenue Bond | 60,000 | |
| Total Principal | | \$ 145,000 |
| Long Term Debt - Interest | | |
| 1998 Revenue Bond | \$ 81,328 | |
| 2001 Revenue Bond | 73,210 | |
| Total Interest | | \$ 154,538 |
| Long Term Debt Service Total | | 299,538 |
| Estimated Ending Fund Balance December 31, 2005 | | 308,939 |
| TOTAL | | \$ 608,477 |

Table 28 Stormwater Revenue Bond Fund Expenditures

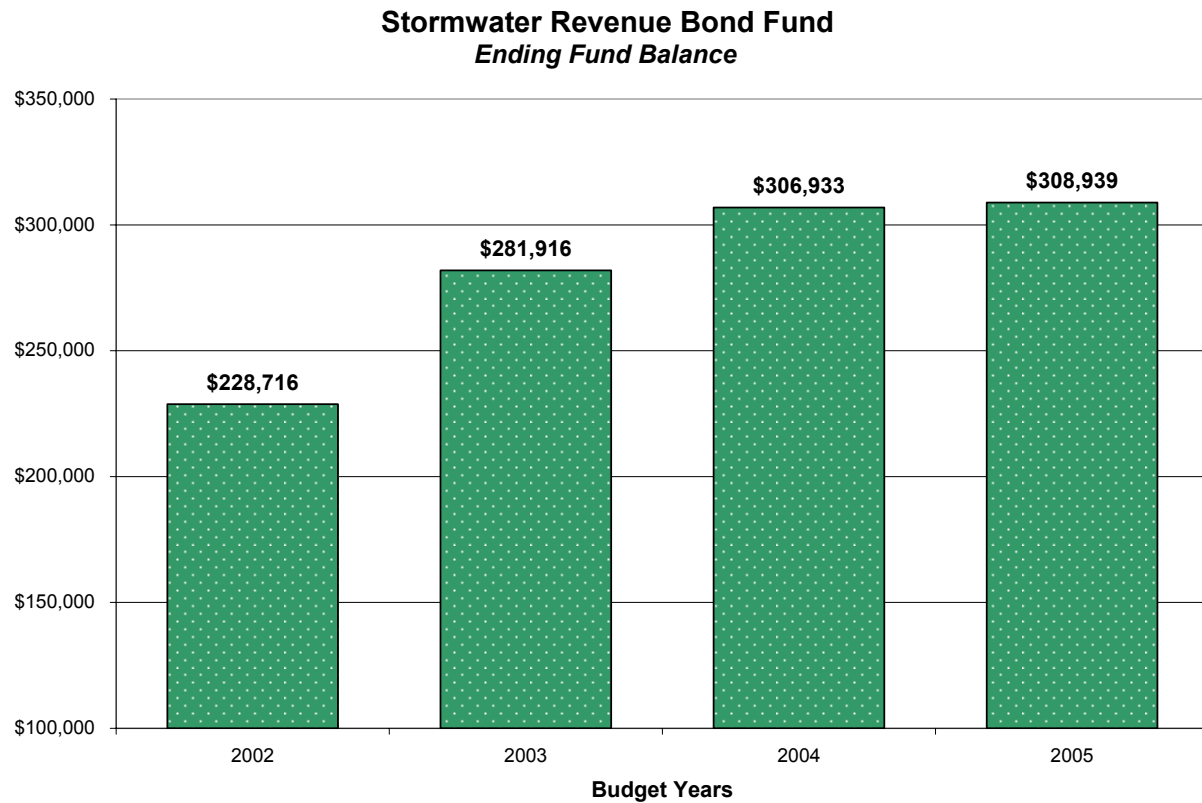


Figure 2 Stormwater Revenue Bond Fund Ending Fund Balance Comparison

STORMWATER REVENUE BOND SUMMARY

| Name | Issue Date | Issue Amount | Average Coupon Interest | Date of Final Maturity | 12/31/04 Outstanding Bond Balance |
|-------------------|------------|--------------|-------------------------|------------------------|-----------------------------------|
| 1998 Revenue Bond | 8/15/98 | \$2,000,000 | 5.38% | 12/1/2017 | \$1,535,000 |
| 2001 Revenue Bond | 12/1/01 | \$1,600,000 | 5.25% | 12/1/2021 | \$1,440,000 |

Table 29 Stormwater Revenue Bond Summary

STORMWATER CAPITAL FUND

This fund was created in 1988 to provide for capital purchases/improvements for the City stormwater system.

Proceeds to this fund are derived from a transfer from the Stormwater Fund and the \$0.04 per square foot of impervious surface charges against new development.

REVENUE COMPARISONS

| Stormwater Capital Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 337,764 | \$ 85,348 | \$ 176,853 | \$ 181,478 |
| Grants | - | 100,000 | 180,500 | 1,243,000 |
| Revenue Bond Proceeds | - | - | - | - |
| Contributions | 63,889 | 65,000 | 121,217 | 80,000 |
| Transfers-in - Stormwater Fund | 225,004 | 684,950 | 684,950 | 679,200 |
| Impervious Surface Fees | 17,407 | 15,000 | 20,537 | 18,000 |
| Investment Interest | 4,300 | 3,000 | 4,626 | 2,000 |
| Interfund Loan Proceeds | 500,000 | 500,000 | - | 800,000 |
| TOTAL | \$ 1,148,364 | \$ 1,453,298 | \$ 1,188,683 | \$ 3,003,678 |

Table 30 Stormwater Capital Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Stormwater Capital Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Other Services and Charges | \$ 71,599 | \$ 60,000 | \$ 46,086 | \$ 25,000 |
| Construction/Capital | 761,937 | 690,000 | 449,648 | 1,908,000 |
| Debt Issue Costs | - | - | - | - |
| Public Works Trust Fund Loan Debt | 70,720 | 70,486 | 70,485 | 69,873 |
| Interfund Loan Interest | 7,255 | 15,800 | 24,649 | 16,733 |
| Interfund Loan Payment | 60,000 | 500,000 | 460,000 | 860,000 |
| Ending Fund Balance | 176,853 | 117,012 | 137,815 | 124,072 |
| TOTAL | \$ 1,148,364 | \$ 1,453,298 | \$ 1,188,683 | \$ 3,003,678 |

Table 31 Stormwater Capital Fund Expenditure Comparisons

PW TRUST FUND LOAN DEBT SUMMARY

| Name | Issue Date | Issue Amount | Average Coupon Interest | Date of Final Maturity | 12/31/04 Outstanding Bond Balance |
|--|------------|--------------|-------------------------|------------------------|-----------------------------------|
| Public Works Trust Fund Loan (Newport Way Bridge) | 1999 | \$1,143,103 | 1.0% | 7/1/2019 | \$858,080 |

CAPITAL PROJECTS LIST:

| STORMWATER CAPITAL FUND PROJECTS | |
|---|---------------------|
| PUBLIC WORKS ENGINEERING: | |
| Squak Valley Park Stream Restoration | \$ 1,593,000 |
| Storm Drainage Rehabilitation and Improvements | \$ 165,000 |
| East Lake Sammamish Road Drainage Improvements | \$ 150,000 |
| Tributary 0170 Culvert Replacement at NW Sammamish Road | \$ 15,000 |
| Tributary 0170 Drainage Improvements | \$ 5,000 |
| Cherry Area Channel Improvements (Dogwood Bridge Replacement) | 5,000 |
| TOTAL PWE STORMWATER CAPITAL PROJECTS | \$ 1,933,000 |
| TOTAL STORMWATER CAPITAL PROJECTS | \$ 1,933,000 |

Table 32 Stormwater Capital Projects Fund Project List

MAJOR PROJECT DESCRIPTIONS

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Squak Valley Park Stream Restoration |
| Location: South end of City on Issaquah Creek, in Squak Valley Park |
| Description: Construction of Corps of Engineers' stream restoration project on Issaquah Creek at Squak Valley Park (former Erickson Farm). Project consists of excavated side channels along Issaquah Creek, habitat features and re-vegetation, and passive recreation facilities. Design and construction funding is matched 35% local and 65% federal; the local cost share includes the value of the City's real estate that is being contributed to the project. Post-construction monitoring and maintenance for permit compliance will be conducted under the Resource Conservation Office program and budget. |
| Justification/Benefit: Construction of side channels on Issaquah Creek improves stream and riparian habitat, providing additional flood refuge and rearing areas for salmon and native vegetation for wetland and terrestrial animals. |
| Prior Year Accomplishments (Including 2004 Estimate): Project was originally studied under the Lake Washington Ecosystem Restoration Study started in 1999, and then transferred to the Section 206 program of the Water Resources Development Act. Previous City study costs (at 50% local match) were funded under the Stormwater Resource Action Plan. Final plans were completed in 2003 and work on the federal agreement extended into 2004. |
| Year 2005 Anticipated Accomplishment: Construction is delayed until 2005 due to loss of Federal funds in Corps of Engineers budget. Staff will continue to work on finalizing agreements in 2004 in preparation for 2005 construction. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Stormwater Fund |
|-------------------|-----------------------|-------------------------|-------------------------|---|
| Prior Years | 14,234 | 0 | 14,234 | Non-City Source: Corps of Engineers Section 206 Program |
| 2004 Budget | 200,000 | 1,100,000 | 1,300,000 | |
| 2004 Estimate | 5,000 | 0 | 5,000 | Submitted By: K. Ritland |
| 2005 | 350,000 | 1,243,000 | 1,593,000 | |
| 2006 | 7,000 | 0 | 7,000 | Department: PWE |
| 2007 | 3,000 | 0 | 3,000 | |
| 2008 | 2,000 | 0 | 2,000 | Date: Feb 04 |
| 2009 | 2,000 | 0 | 2,000 | |
| 2010 | 2,000 | 0 | 2,000 | Project #: 330100 |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>385,234</u> | <u>1,243,000</u> | <u>1,628,234</u> | Priority: ST-3 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| | | | | |
|---|---------------------------|-----------------------|-------------------------|--|
| Project/Equipment Title: Storm Drainage Rehabilitation and Improvements | | | | |
| Location: City Wide | | | | |
| Description: This project involves reconstruction or repair of storm drain pipes and culverts that are structurally deficient and may fall in the near term or have design deficiencies that lead to local flood hazards with associated high maintenance costs. Examples include rusted out corrugated metal pipe (CMP) culverts in the downtown core, poorly built storm drains which may have caved in or have root masses invading joints, small stream crossings that clog with sediment and flood the roadway during significant rainfall events, poor drainage or lack of conveyance facilities in older areas of Issaquah, and other flooding problems. | | | | |
| Justification/Benefit: Benefits of these improvements include reduced flooding impacts to homes and streets during occasional rainfall events that cause localized flooding, reduced erosion and associated sedimentation impacts to streams, reduced maintenance costs, and lowered risk of major failures that may result from lack of preventive maintenance. Public Works Operation and Maintenance conducts some ongoing repair of drainage facilities such as catch basins and manholes, but they are not equipped or budgeted to make capital improvements to larger facilities. | | | | |
| Prior Year Accomplishments (Including 2004 Estimate): This program began in 2002. Previously constructed projects include cemetery storm drain inlet replacement, storm drainage improvements at 1 st Ave NW and Gilman Blvd, relining of storm drain pipe on lower Wildwood Blvd, replacement of Kees Creek culvert on Issaquah-Hobart Road. Replacement of Kees Creek culvert on Issaquah-Hobart Road, relining of 500 feet of storm drain. Grant provided \$34,500 in additional funds to support Kees Creek culvert replacement. Repaired ten (10) collapsed section of stormdrain. | | | | |
| Year 2005 Anticipated Accomplishment: Continue Retrofit and Reline Program. Total dollars reduced by \$35,000 due to performing some of the originally planned 2005 work during 2004 (AB# 5210). | | | | |
| Justification for Changes: Prior Year: Changed narrative to reflect actual Grant money received. Also, language from Agenda Bill# 5210 authorized stormdrain repair. Year 2005: Added narrative to note the reduced 2005 funding by \$35,000 to repair stormdrains in 2004. City Share of Cost: 2004 Budget should have originally been \$65,500. Non-City Share: 2004 Budget should have originally been \$34,500. This would have reflected a total budget of \$100,000 as noted in the Adopted Budget. Estimate reflects the same. City Share of Cost: 2004 Estimate reflects \$35,000 being used in advanced (out of proposed Budget) City Share of Cost: 2005 reflects the reduced amount after the \$35,000 is removed. Total Cost: Changes reflect and increase in the 2004 Budget through AB# 5210. | | | | |
| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Stormwater Fund |
| Prior Years | 140,510 | 0 | 140,510 | Non-City Source: Federal & County |
| 2004 Budget | 65,500 | 34,500 | 100,000 | |
| 2004 Estimate | 100,500 | 34,500 | 135,000 | Submitted By: K. Ritland |
| 2005 | 165,000 | 0 | 165,000 | |
| 2006 | 200,000 | 0 | 200,000 | Department: PWE |
| 2007 | 250,000 | 0 | 250,000 | |
| 2008 | 250,000 | 0 | 250,000 | Date: Feb 04 |
| 2009 | 250,000 | 0 | 250,000 | |
| 2010 | 250,000 | 0 | 250,000 | Project #: 330300 |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>1,606,010</u> | <u>34,500</u> | <u>1,640,510</u> | Priority: ST-4 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: East Lake Sammamish Road Drainage Improvements |
| Location: Drainage system along ELSP between SE 56 th Street and north of SE 51 st Street |
| Description: Drainage improvements along 2600 feet of ditch system, including ditch excavation, cross-culverts under the East Lake Sammamish Trail, enlarged culverts under SE 51 st Street, removal of abandoned culverts, rerouting of stormwater drainage that enters the ditch from private developments, and associated mitigation that may be required by permits. |
| Justification/Benefit: Drainage along East Lake Sammamish Parkway has historically been a problem during heavy rainfall. These conditions occur once or twice a year. The existing ditch system that parallels the new East Lake Sammamish Trail (the former railroad grade) is incapable of conveying current stormwater runoff amounts, creating dangerous standing water conditions on East Lake Sammamish Parkway. Improvements are needed to increase the capacity of this system to prevent roadway flooding and associated hazards. |
| Prior Year Accomplishments (Including 2004 Estimate): No activity, except preliminary project planning. |
| Year 2005 Anticipated Accomplishment: Construction |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Stormwater Fund |
|-------------------|-----------------------|-------------------|-----------------------|---|
| Prior Years | 0 | 0 | 0 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 150,000 | 0 | 150,000 | Submitted By: K. Ritland |
| 2006 | 0 | 0 | 0 | Department: PWE |
| 2007 | 0 | 0 | 0 | |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | Project #: To Be Assigned |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>150,000</u> | <u>0</u> | <u>150,000</u> | Priority: ST-6 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: Tributary 0170 Culvert Replacement at NW Sammamish Road |
| Location: NW Sammamish Road just east of State Park Entrance |
| Description: Replacement of existing 60-inch culvert under NW Sammamish Road with a 5 ft x 10 ft box culvert. |
| Justification/Benefit: The Tributary 0170 drainage system conveys runoff from downtown Issaquah west of Issaquah Creek, a section of I-90, and the SR-900 area before discharging to Tibbetts Creek. This system, originally an agricultural drainage ditch, has insufficient capacity to handle stormwater during moderate to high flows. Mitigating those flood problems, including conditions that contributed to flooding of City Hall Northwest in 1996, will require upsizing the culvert under NW Sammamish Road to eliminate that flow constriction. This project will supplement improvements to Tributary 0170 between SR-900 and NW Sammamish Road and constructing a flood berm within the SR-900/I-90 interchange (a separate CIP project). |
| Prior Year Accomplishments (Including 2004 Estimate): No activity except preliminary project planning. |
| Year 2005 Anticipated Accomplishment: Design work including hydraulic modeling (in-house). |
| Justification for Changes: Prior Year: Added language to reflect actual work performed in 2004. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Stormwater Fund |
|-------------------|-----------------------|-------------------|-----------------------|---|
| Prior Years | 0 | 0 | 0 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 15,000 | 0 | 15,000 | Submitted By: K. Ritland |
| 2006 | 300,000 | 0 | 300,000 | Department: PWE |
| 2007 | 0 | 0 | 0 | |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | Project #: To Be Assigned |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>315,000</u> | <u>0</u> | <u>315,000</u> | Priority: ST-12 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|---|
| Project/Equipment Title: Tributary 0170 Drainage Improvements |
| Location: Tributary 0170 ditch between SR-900 and NW Sammamish Road |
| Description: Major maintenance of the Tributary 0170 (former Drainage District No. 4) drainage ditch between SR-900 and NW Sammamish Road. Includes removal of accumulated sediments and blocking vegetation over 1200 feet of open ditch, construction of flood berm within the SR-900/I-90 interchange, and mitigation that may be required by permits. |
| Justification/Benefit: The Tributary 0170 drainage system conveys runoff from downtown Issaquah west of Issaquah Creek, a section of I-90, and the SR-900 area before discharging to Tibbetts Creek. This system, originally an agricultural drainage ditch, has insufficient capacity to handle stormwater during moderate to high flows. Mitigating those flood problems, including conditions that contributed to flooding of City Hall Northwest in 1996, will require upsizing the culvert under NW Sammamish Road to eliminate that flow constriction. This project will supplement the Tributary 0170 culvert replacement at NW Sammamish Road (a separate CIP project). |
| Prior Year Accomplishments (Including 2004 Estimate): No activity, except preliminary project planning. |
| Year 2005 Anticipated Accomplishment: Pre-design work including hydraulic modeling (in-house). |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Stormwater Fund |
|-------------------|-----------------------|-------------------|-----------------------|---|
| Prior Years | 0 | 0 | 0 | Non-City Source: |
| 2004 Budget | 0 | 0 | 0 | |
| 2004 Estimate | 0 | 0 | 0 | |
| 2005 | 5,000 | 0 | 5,000 | Submitted By: K. Ritland |
| 2006 | 100,000 | 0 | 100,000 | |
| 2007 | 0 | 0 | 0 | Department: PWE |
| 2008 | 0 | 0 | 0 | |
| 2009 | 0 | 0 | 0 | Date: Feb 04 |
| 2010 | 0 | 0 | 0 | |
| Future Years | 0 | 0 | 0 | Project #: To Be Assigned |
| Total Cost | <u>105,000</u> | <u>0</u> | <u>105,000</u> | |
| | | | | Priority: ST-13 |

**City of Issaquah
2005-2010 Capital Improvement Program**

| |
|--|
| Project/Equipment Title: Cherry Area Channel Improvements (Dogwood Bridge Replacement) |
| Location: Along Issaquah Creek in the Cherry area between Sunset Way and Juniper Street |
| Description: This project involves implementation of the Issaquah Creek Basin Plan to restore the ability of the channel and floodplain to convey and store floodwater, and enhance the fish and wildlife habitat of the corridor. This project includes: <ul style="list-style-type: none"> (1) replacement of the NW Dogwood bridge in 2006 (in conjunction with Dogwood street improvements funded through the TIP), (2) removal of fill or bank stabilization structures and replacement with biostabilization techniques, as well as log and rock replacement, (3) fish habitat enhancement, and (4) re-vegetation of the floodplain and riparian corridor. |
| Justification/Benefit: Residential structures in this area are subject to flooding during extreme events (i.e., Phase IV flooding). This project would involve elimination of channel constriction at NW Dogwood Street and channel widening in other areas to improve flood conveyance. This will reduce the frequency and severity of repetitive losses resulting from future flooding. The project is part of the overall flood mitigation and habitat enhancement program begun in 1996. |
| Prior Year Accomplishments (Including 2004 Estimate): In 2003 the City designed and installed sidewalks and guardrail and re-valued the structural design of this bridge. As a result the bridge now has an excellent chance of receiving Federal Bridge Replacement Funds which would cover 100% of the replacement cost. The federal selection process would take place in 2004. Design work for NW Dogwood Bridge began in 2004 with geotechnical, survey, and biological assessment. |
| Year 2005 Anticipated Accomplishment: Preliminary Design. |
| Justification for Changes: Description: Narrative changed to correctly state the year construction will take place. Year 2005: Narrative changed to explain City Share of Cost in 2005 for Preliminary Design. |

| | City Share of Cost | Non-City Share | Total Amount | City Revenue Source: Stormwater Fund |
|-------------------|----------------------|-------------------------|-------------------------|---|
| Prior Years | 31,662 | 0 | 31,662 | Non-City Source: |
| 2004 Budget | 40,000 | 0 | 40,000 | |
| 2004 Estimate | 40,000 | 0 | 40,000 | Submitted By: B. Cole |
| 2005 | 5,000 | 0 | 5,000 | |
| 2006 | 0 | 1,100,000 | 1,100,000 | Department: PWE |
| 2007 | 2,000 | 0 | 2,000 | |
| 2008 | 2,000 | 0 | 2,000 | Date: Feb 04 |
| 2009 | 0 | 0 | 0 | |
| 2010 | 0 | 0 | 0 | Project #: 330600 |
| Future Years | 0 | 0 | 0 | |
| Total Cost | <u>80,662</u> | <u>1,100,000</u> | <u>1,180,662</u> | Priority: ST-7 |

Internal Service Funds



INTERNAL SERVICE FUNDS OVERVIEW

Internal Service Funds are used to account for the financing of services provided for other funds or departments of the City. The City of Issaquah has five funds:

- ▶ Unemployment Insurance Accrued Benefit Fund
- ▶ Insurance Fund
- ▶ Equipment Rental Fund
- ▶ Engineering Services Fund
- ▶ Trust Funds (Expendable)

UNEMPLOYMENT INSURANCE BENEFIT FUND/ ACCRUED BENEFIT FUND

The City has chosen to self-insure for unemployment claims. Under this method, the City reimburses the State Employment Security Department for claims paid and chargeable to the City. This fund also serves as a reserve to pay for accrued benefits earned and due employees leaving city employment.

REVENUE COMPARISONS

| Unemployment Benefit Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|----------------------------------|------------------------|--------------------|------------------------|------------------------|
| Beginning Fund Balance | \$ 100,830 | \$ 69,030 | \$ 65,549 | \$ 68,413 |
| Investment Interest | 960 | 1,000 | 774 | 600 |
| Transfers in from General Fund | 31,200 | 44,474 | 44,474 | 24,000 |
| TOTAL | \$ 132,990 | \$ 114,504 | \$ 110,797 | \$ 93,013 |

Table 1 Unemployment Insurance Benefit Fund/Accrued Benefit Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Water Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|------------------------|--------------------|------------------------|------------------------|
| Unemployment Claims | \$ 32,443 | \$ 65,000 | \$ 35,583 | \$ 45,000 |
| PERS Excess Compensation | 34,998 | - | - | - |
| Long Term Care (LEOFF I) | - | - | - | - |
| Ending Fund Balance | 65,549 | 49,504 | 75,214 | 48,013 |
| TOTAL | \$ 132,990 | \$ 114,504 | \$ 110,797 | \$ 93,013 |

Table 2 Unemployment Insurance Benefit Fund/Accrued Benefit Fund Expenditure Comparisons



Figure 1 Unemployment Claims by Year

INSURANCE FUND

The purpose of this fund is to segregate out the insurance transactions of the City into a single fund. This fund will charge other funds for their appropriate share of insurance premiums and uncovered claims. Over the years, it is hoped that this fund will be able to build up an adequate reserve to serve as a buffer against any unanticipated insurance claims.

REVENUE COMPARISONS

| Insurance Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 123,159 | \$ 92,684 | \$ 99,063 | \$ 27,875 |
| Investment Interest | 1,022 | 1,000 | 367 | 250 |
| Interfund Insurance Charges | 343,783 | 343,500 | 343,500 | 550,500 |
| TOTAL | \$ 467,964 | \$ 437,184 | \$ 442,930 | \$ 578,625 |

Table 3 Insurance Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Insurance Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Other Services & Charges | \$ 368,901 | \$ 415,000 | \$ 415,000 | \$ 575,000 |
| Ending Fund Balance | 99,063 | 22,184 | 27,930 | 3,625 |
| TOTAL | \$ 467,964 | \$ 437,184 | \$ 442,930 | \$ 578,625 |

Table 4 Insurance Fund Expenditure Comparisons

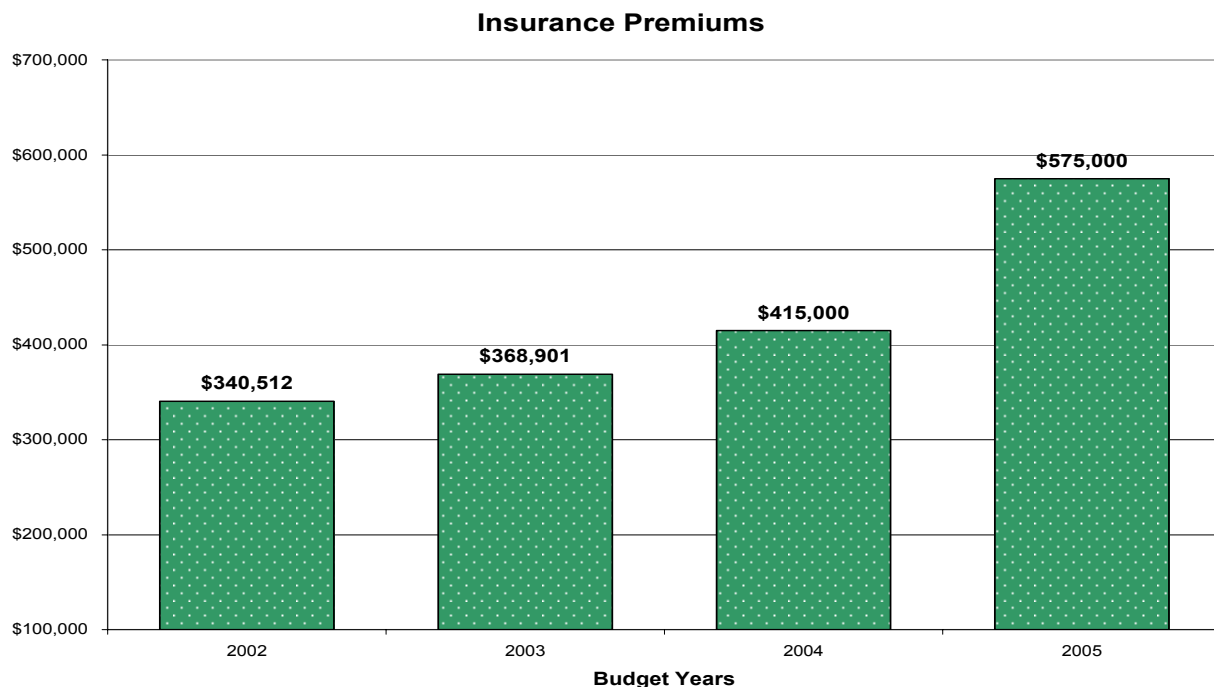


Figure 2 Insurance Premiums Comparison by Year

EQUIPMENT RENTAL FUND

The Equipment Rental Fund, as required by State law, handles the maintenance, repair, and replacement of equipment necessary to serve the needs of the City Street Department. In addition to this minimum State requirement, this fund accounts for all City vehicles, and City equipment that has been prioritized to build up replacement reserves.

REVENUE COMPARISONS

| Equipment Rental Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 3,079,299 | \$ 1,328,341 | \$ 1,505,947 | \$ 3,940,665 |
| Charges for Services | 485,808 | 476,412 | 476,412 | 588,012 |
| Replacement Charges | 947,531 | 947,531 | 947,531 | 994,549 |
| Investment Interest | 28,549 | 15,000 | 21,924 | 25,000 |
| Insurance Reimbursement | 12,676 | - | 61,284 | - |
| Interfund Loan Repayment | 60,000 | 2,880,000 | 2,780,000 | 1,860,000 |
| Interfund Interest | 33,576 | 66,800 | 83,643 | 26,733 |
| Transfers-In - Capital Fund | 175,000 | - | - | - |
| Transfers-In - Utility Funds | 110,000 | 165,000 | 165,000 | 110,000 |
| Sale/Rental of Fixed Assets | 5,654 | - | - | - |
| TOTAL | \$ 4,938,093 | \$ 5,879,084 | \$ 6,041,741 | \$ 7,544,959 |

Table 5 Equipment Rental Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Equipment Rental Fund⁽¹⁾ | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| Salaries | \$ 248,903 | \$ 255,465 | \$ 255,361 | \$ 269,686 |
| Overtime | 6,652 | 6,000 | 4,840 | 20,000 |
| Benefits | 81,771 | 104,700 | 104,548 | 129,900 |
| Supplies | 103,862 | 133,049 | 103,714 | 154,195 |
| Fuel | 82,177 | 121,500 | 129,306 | 133,300 |
| Citywide Computer Leasing | 28,556 | - | - | - |
| Other Services & Charges | 171,130 | 183,505 | 184,379 | 246,359 |
| Capital Outlay - Replacement/new | 689,095 | 564,719 | 477,010 | 770,875 |
| Interfund Loan Issued | 2,020,000 | 700,000 | 700,000 | 1,800,000 |
| Ending Fund Balance | 1,505,947 | 3,810,146 | 4,082,583 | 4,019,644 |
| TOTAL | \$ 4,938,093 | \$ 5,879,084 | \$ 6,041,741 | \$ 7,543,959 |

Table 6 Equipment Rental Fund Expenditure Comparisons

¹ Funding (\$176,236) for the City's share of Eastside Fire and Rescue equipment replacement reserve charges are included in Equipment Rental Fund – Other Services & Charges.

CAPITAL OUTLAY – NEW AND REPLACEMENT RESERVES

| EQUIPMENT RENTAL FUND - NEW | |
|---|-------------------|
| EDEN Cost Accounting Module & Additional User Licenses | \$ 60,000 |
| Police Patrol Car | 50,750 |
| Small Dump Truck (PWO) | 44,000 |
| Utility Service Truck (PWO) | 42,000 |
| Digital Scanner (PWO) | 18,000 |
| Upgrade Tidemark Software (Cash Receipting - Permit Center) | 9,500 |
| Maintenance Management Software (City Facilities) | 6,625 |
| Electronic Door Controls (City Facilities) | 4,000 |
| TOTAL CAPITAL EQUIPMENT - NEW | \$ 234,875 |
| EQUIPMENT RENTAL FUND - REPLACEMENT RESERVES | |
| Annual PC Replacement Program | \$ 120,000 |
| EDEN Financial System Upgrade (2004 Carryover) | 45,000 |
| Replace Utility Service Truck #253 | 37,000 |
| Re-Wire Voice & Data Circuits in CHNW | 35,000 |
| Replace One-Ton Flatbed #425 (Parks) | 28,000 |
| Replace Mayor's Car #101 | 28,000 |
| Annual Laptop Replacement Program | 28,000 |
| Replace Riding 4x4 Mower #424 | 25,000 |
| Replace PW-Engineering's Plotter/Scanner | 25,000 |
| Replace City Hall Staff Car #507 | 22,000 |
| Replace Chipper #203 (PWO) | 20,000 |
| Replace PW-Engineering Staff Truck #260 | 20,000 |
| Upgrade Firewall Security | 20,000 |
| Lighting Retrofit at City Hall NW | 20,000 |
| Replace SandPro Field Dresser #427 (Parks) | 15,000 |
| Replace Mobile Radios (PWO) | 13,000 |
| Replace Bill Folder/Insert Machine (Finance) | 9,000 |
| Replace Driveway/Sidewalk Station #71 | 9,000 |
| Replace Riding Mower #434 | 8,500 |
| Replace Riding Mower #436 | 8,500 |
| TOTAL CAPITAL FROM REPLACEMENT RESERVES | \$ 536,000 |
| TOTAL CAPITAL OUTLAY | \$ 770,875 |

Table 7 Equipment Rental Fund Capital Outlays

ENGINEERING SERVICES FUND

MISSION

The Public Works Engineering Department's mission is to provide the highest level of transportation, utility design and development review services to the Issaquah community in the most cost efficient and effective manner while protecting and enhancing the quality of life and ensuring its health, safety, and welfare.

SUMMARY OF DEPARTMENTAL ACTIVITIES AND RESPONSIBILITIES

The Public Works Engineering Department consists of three divisions: Engineering Services, the Major Development Review Team and the Resource Conservation Office. The Engineering Services Division consolidates the engineering activities for the various utility and capital project funds. The Major Development Review Team is responsible for facilitating or completing all land use and site development review and coordinates with all City departments to process all site-related facets of the Urban Village projects. The resource Conservation Office provides for the development and implementation of resource conservation and protection programs and administers the solid waste and recycling collection contract for the City.

2005 WORK PLAN FOCUS

- ▶ Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply
- ▶ Continue work to study, design and construct a variety of transportation-related improvements to improve mobility (**Council Goal #1**)
- ▶ Design the ITS project approved by voters, bid project with construction of first phase during 2005 (**Council Goal #1**)
- ▶ Design and construct the Juniper Bridge Replacement in 2005 (**Council Goal #1**)
- ▶ Continue work to study, design and construct sewer, water and storm drain improvement for the community (**Council Goal #7**)
- ▶ Continue and improve tracking of all staff time to appropriate funds and capital projects (**Council Goal #5**)
- ▶ Implement the technical and policy direction regarding infiltration as determined by the City Council and the "White Paper" (**Council Goals #2, #5 and #7**)
- ▶ Review/approve/inspect 400+ forecasted land use, utility and building permits (**Council Goal #5**)
- ▶ Position the City as a leading community in sustainability through implementation of the sustainable building program and completion of the sustainability action plan (Council Goal #4)
- ▶ Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs (**Council Goals #1, #4 and #5**)
- ▶ Protect local water resources by ensuring an effective conservation program, implementing landscape education and incentive strategies, strengthening aquatic resource monitoring and ensuring success of habitat restoration projects (**Council Goals #4 #5, and #7**)
- ▶ Institute greatly improved levels of service for solid waste and recycling at competitive rates, increase commercial recycling diversion and enhance educational programs for all sectors

REVENUE COMPARISONS

| Engineering Services Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---|---------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 256,824 | \$ 193,024 | \$ 104,080 | \$ 305,363 |
| Operation Charges for Service: | | | | |
| Street Operations | \$ 498,000 | \$ 429,400 | \$ 429,400 | \$ 508,800 |
| Water Operations | 498,000 | 469,500 | 469,500 | 441,600 |
| Sewer Operations | 270,500 | 254,350 | 254,350 | 238,400 |
| Stormwater Operations | 412,000 | 388,250 | 388,250 | 411,200 |
| Subtotal | 1,678,500 | 1,541,500 | 1,541,500 | 1,600,000 |
| Labor Charges to Capital Projects: | | | | |
| Street Projects | \$ 7,354 | \$ 75,000 | \$ 309,581 | \$ 150,000 |
| Water Projects | 11,771 | 75,000 | 59,398 | 75,000 |
| Sewer Projects | 714 | 25,000 | 39,186 | 25,000 |
| Stormwater Projects | 3,333 | 50,000 | 149,912 | 110,000 |
| Other Projects | 7,475 | 80,000 | 43,094 | 180,000 |
| Subtotal | 30,647 | 305,000 | 601,171 | 540,000 |
| TOTAL | \$ 1,965,971 | \$ 2,039,524 | \$ 2,246,751 | \$ 2,445,363 |

Table 8 Engineering Services Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Engineering Services Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Salaries | \$ 1,296,980 | \$ 1,319,104 | \$ 1,286,058 | \$ 1,519,943 |
| Overtime | 13,327 | 18,000 | 10,729 | 18,000 |
| Benefits | 376,893 | 471,237 | 465,037 | 583,690 |
| Supplies | 43,153 | 55,800 | 47,003 | 45,275 |
| Professional Services | 61,581 | 33,000 | 43,373 | 45,000 |
| Other Service Charges | 69,957 | 73,347 | 46,341 | 66,607 |
| Ending Fund Balance | 104,080 | 69,036 | 348,210 | 166,848 |
| TOTAL | \$ 1,965,971 | \$ 2,039,524 | \$ 2,246,751 | \$ 2,445,363 |

Table 9 Public Works Engineering Expenditure Comparisons

TRUST FUNDS (EXPENDABLE)

Expendable trust funds are used to account for trusts where both principal and earnings on principal may be spent for the trust's intended purpose. A separate individual fund normally is established for each expendable trust. The City of Issaquah has two expendable trust funds, created in 1997 and 1998, to account for the funds received from the Kerola Family to make park improvements at Tibbetts Valley Park, and the Rowley family to support recreation activities.

REVENUE COMPARISONS

| Kerola Trust Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Fund Balance | \$ 43,185 | \$ 43,755 | \$ 20,096 | \$ 20,188 |
| Kerola Trust Donation | - | - | - | - |
| Investment Interest | 490 | 262 | 248 | 100 |
| TOTAL | \$ 43,675 | \$ 44,017 | \$ 20,344 | \$ 20,288 |

Table 10 Kerola Trust Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Kerola Trust Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|
| Tibbetts Valley Park Improvements | \$ 23,579 | \$ 44,017 | \$ 116 | \$ 20,288 |
| Ending Fund Balance | 20,096 | - | 20,228 | - |
| TOTAL | \$ 43,675 | \$ 44,017 | \$ 20,344 | \$ 20,288 |

Table 11 Kerola Trust Fund Expenditure Comparisons

REVENUE COMPARISONS

| Rowley Trust Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Fund Balance | \$ 57,897 | \$ 58,657 | \$ 58,610 | \$ 59,214 |
| Rowley Trust Donation | - | - | - | - |
| Investment Interest | 713 | 553 | 725 | 350 |
| TOTAL | \$ 58,610 | \$ 59,210 | \$ 59,335 | \$ 59,564 |

Table 12 Rowley Trust Fund Revenue Comparisons

EXPENDITURE COMPARISONS

| Rowley Trust Fund | 2003 Actual | 2004 Budget | 2004 Actual | 2005 Budget |
|--------------------------|--------------------|--------------------|--------------------|--------------------|
| Recreation Improvements | \$ - | \$ 59,210 | \$ - | \$ 59,564 |
| Ending Fund Balance | 58,610 | - | 59,335 | - |
| TOTAL | \$ 58,610 | \$ 59,210 | \$ 59,335 | \$ 59,564 |

Table 13 Rowley Trust Fund Expenditure Comparisons

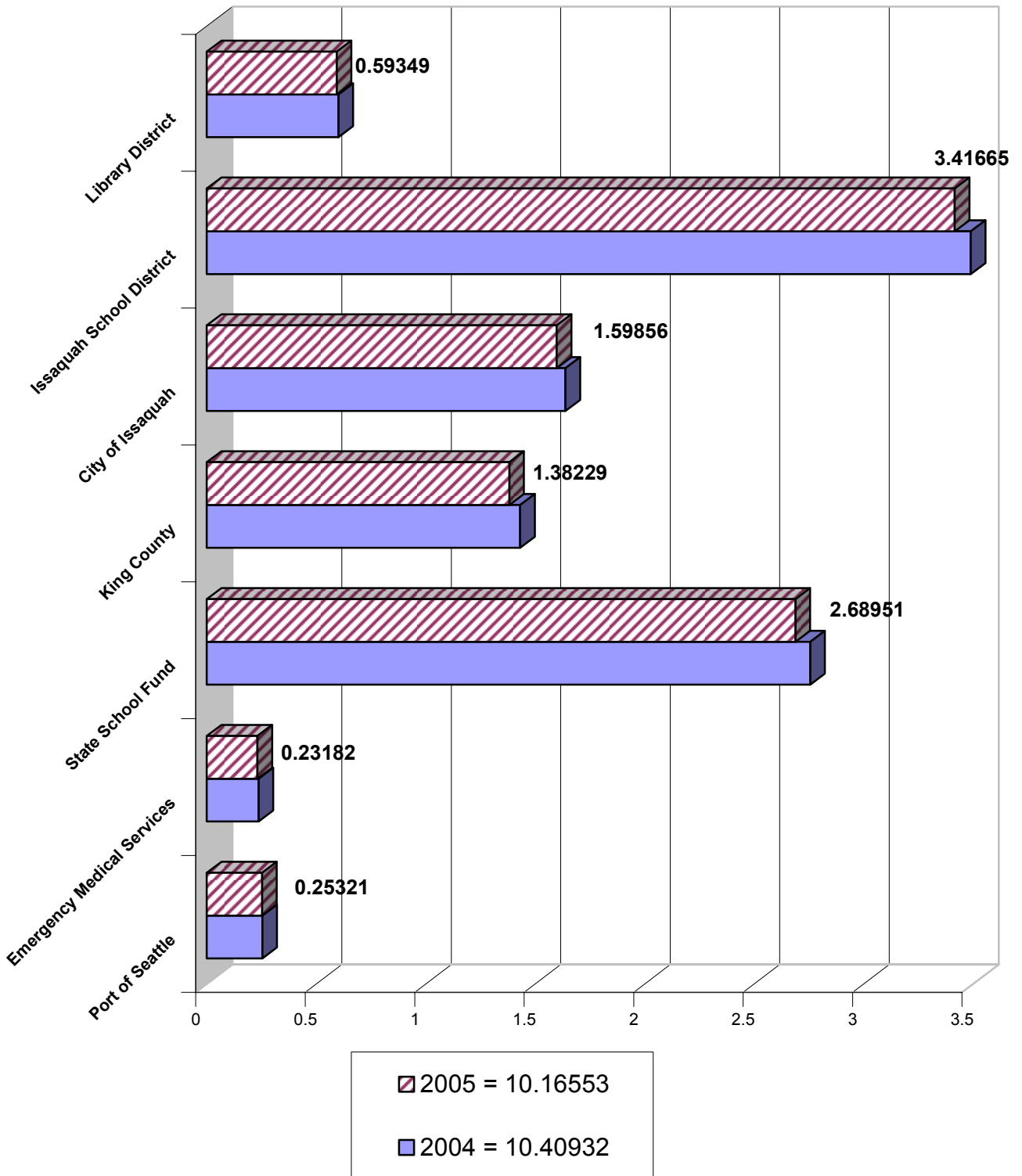
Supplemental Schedules



PROPERTY TAX DISTRIBUTION

| | 2003 | 2004 | 2005 |
|---|--------------------------|--------------------------|--------------------------|
| Population | 15,110 | 15,510 | - |
| Assessed Valuation | \$ 2,531,753,104 | \$ 3,027,362,027 | \$ 3,336,875,663 |
| REGULAR TAX LEVY | | | |
| General Fund | \$ 3,192,143 | \$ 3,786,877 | \$ 4,189,035 |
| Rate/\$1000 | 1.25727 | 1.27209 | 1.29209 |
| G. O. BOND EXCESS LEVIES | | | |
| 1988 Street Improvement | \$ 210,127 | \$ 210,127 | \$ 213,948 |
| 1988 Cemetery | 10,746 | 10,746 | 10,941 |
| 1988 Park | 54,127 | 54,127 | 55,111 |
| 1994 Fire Equipment | 81,000 | 81,000 | - |
| 1995 Police Station | 405,000 | 405,000 | 410,000 |
| 2001 Senior Center | <u>130,000</u> | <u>125,000</u> | <u>125,000</u> |
| TOTAL | <u>\$ 891,000</u> | <u>\$ 886,000</u> | <u>\$ 815,000</u> |
| Rate/\$1,000 | 0.44615 | 0.36625 | 0.30647 |
| Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies) | <u>1.70342</u> | <u>1.63834</u> | <u>1.59856</u> |

Table 1 Property Tax Distribution

2005 PROPERTY TAX RATE COMPARISON*(Rate per \$1,000 Assessed Value)*

PROPERTY TAX HISTORY

| Year | Tax Based Total Assessed Valuation ¹ | % Inc. From Prior Year | New Construction | Annexed Property | Property Tax Statutory Limit (3.117/1,000) | Regular Property Tax Levied with 101% Lid ² | Levied vs. Statutory Limit Variance | Regular Rate/ \$1,000 Assessed Value | Excess Property Tax (Voted) | Voted Rate/ \$1,000 Assessed Value | Total Rate/ \$1,000 Assessed Value | Population |
|------|--|---------------------------------|------------------|------------------|--|---|--|--|--------------------------------------|---|---|------------|
| 2005 | \$ 3,336,875,663 | 10.2% | \$ 283,568,494 | - | \$10,403,144 | \$4,189,035 | \$6,214,109 | 1.292 | \$815,000 | 0.306 | 1.598 | - |
| 2004 | 3,027,362,027 | 19.6 | \$ 220,502,608 | \$233,766,450 | 9,408,771 | 3,786,877 | 5,621,894 | 1.272 | 886,000 | 0.366 | 1.638 | 15,510 |
| 2003 | 2,531,753,104 | 7.1 | 117,195,241 | 489,320 | 7,848,435 | 3,192,143 | (4,656,292) | 1.257 | 886,000 | 0.446 | 1.703 | 15,110 |
| 2002 | 2,362,934,287 | 18.0 | 246,774,701 | | 7,325,096 | 2,994,880 | (4,330,216) | 1.267 | 891,000 | 0.481 | 1.748 | 13,790 |
| 2001 | 2,001,756,127 | 42.3 | 135,366,838 | 291,594,415 | 6,239,374 | 2,664,921 | (3,574,453) | 1.331 | 761,000 | 0.461 | 1.792 | 12,950 |
| 2000 | 1,407,065,148 | 12.2 | 74,342,491 | | 4,361,902 | 2,078,361 | (2,283,541) | 1.477 | 761,000 | 0.544 | 2.021 | 10,260 |
| 1999 | 1,254,126,426 | 11.0 | 58,562,031 | | 3,907,882 | 1,944,531 | (1,963,351) | 1.532 | 761,000 | 0.607 | 2.139 | 10,130 |
| 1998 | 1,129,728,694 | 13.8 | 38,630,482 | 30,407,600 | 3,502,924 | 1,753,227 | (1,749,697) | 1.550 | 810,000 | 0.722 | 2.272 | 9,910 |
| 1997 | 992,726,833 | 7.9 | 23,649,271 | | 3,077,453 | 1,551,411 | (1,526,042) | 1.555 | 810,000 | 0.816 | 2.371 | 9,610 |
| 1996 | 919,745,374 | 5.9 | 72,249,544 | 590,700 | 2,851,211 | 1,417,137 | (1,434,074) | 1.557 | 900,000 | 0.979 | 2.54 | 9,255 |
| 1995 | 868,228,274 | 13.2 | 49,479,366 | | 2,711,906 | 1,252,522 | (1,459,384) | 1.442 | 565,000 | 0.657 | 2.099 | 9,025 |
| 1994 | 766,774,641 | 2.5 | 24,990,400 | | 2,407,672 | 1,100,474 | (1,307,198) | 1.433 | 574,000 | 0.743 | 2.176 | 8,379 |
| 1993 | 747,968,399 | 24.6 | 23,506,279 | 34,802,410 | 2,378,540 | 1,023,591 | (1,354,949) | 1.339 | 473,000 | 0.632 | 1.972 | 8,326 |
| 1992 | 600,374,530 | 0.1 | 10,581,900 | | 1,898,985 | 870,762 | (1,028,223) | 1.443 | 473,000 | 0.788 | 2.231 | 8,176 |
| 1991 | 600,025,360 | 38.6 | 29,064,442 | | 1,911,680 | 808,078 | (1,103,602) | 1.344 | 507,000 | 0.845 | 2.189 | 7,860 |
| 1990 | 432,818,916 | 3.5 | 15,866,622 | | 1,461,410 | 716,578 | (744,832) | 1.653 | 754,000 | 1.742 | 3.395 | 7,786 |
| 1989 | 418,273,402 | 17.9 | 22,113,610 | 507,300 | 1,417,667 | 652.02 | (764,738) | 1.545 | 800,000 | 1.913 | 3.458 | 7,440 |
| 1988 | 354,896,384 | 6.2 | 17,774,427 | | 1,198,532 | 580,704 | (617,828) | 1.634 | 436,000 | 1.229 | 2.863 | 7,170 |
| 1987 | 334,253,310 | 12.6 | 14,258,582 | 13,721,617 | 1,128,105 | 521,839 | (606,266) | 1.560 | 277,600 | 0.831 | 2.391 | 6,700 |
| 1986 | 296,882,419 | 8.9 | 19,086,702 | | 1,001,987 | 451,655 | (550,323) | 1.517 | 285,400 | 0.961 | 2.478 | 6,422 |

Table 2 Property Tax History

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2004 will not affect property tax rates until 2005 or 2006.

² Changed to 101% Lid in 2002.

TAX REVENUE BY SOURCE

| Fiscal Year | Sales Tax | Property Taxes | Utility Taxes | Business & Occupations Taxes | Real Estate Excise Tax | Other Taxes ³ | State Shared Taxes ⁴ | Total Taxes |
|-------------|--------------|----------------|---------------|------------------------------|------------------------|--------------------------|---------------------------------|----------------------|
| 2004 | \$ 9,567,351 | \$ 4,723,554 | \$ 2,625,798 | \$ 1,694,767 | \$ 2,852,235 | \$ 471,419 | \$ 369,665 | \$ 22,304,789 |
| 2003 | 9,009,119 | 4,039,739 | 2,249,490 | 1,508,635 | 1,286,122 | 430,016 | 368,886 | 18,892,007 |
| 2002 | 9,004,352 | 3,790,959 | 2,208,817 | 1,455,867 | 1,085,113 | 402,793 | 436,155 | 18,384,056 |
| 2001 | 9,210,311 | 3,383,882 | 2,081,150 | 1,395,621 | 1,559,027 | 322,345 | 451,210 | 18,403,546 |
| 2000 | 7,960,550 | 2,849,026 | 1,697,056 | 1,156,307 | 1,204,763 | 377,603 | 385,114 | 15,630,419 |
| 1999 | 7,349,202 | 2,683,523 | 1,514,988 | 938,429 | 969,207 | 341,849 | 485,450 | 14,282,648 |
| 1998 | 6,121,280 | 2,581,686 | 1,378,260 | 904,212 | 665,803 | 251,152 | 454,939 | 12,357,332 |
| 1997 | 5,502,497 | 2,325,807 | 1,348,061 | 794,364 | 593,083 | 231,043 | 437,460 | 11,232,315 |
| 1996 | 4,925,948 | 2,256,276 | 1,352,765 | 742,261 | 439,849 | 219,492 | 431,740 | 10,368,331 |
| 1995 | 4,139,604 | 1,806,991 | 1,231,590 | 621,943 | 572,296 | 195,822 | 447,116 | 9,015,362 |
| 1994 | 2,777,905 | 1,618,820 | 1,080,364 | 497,177 | 582,637 | 221,454 | 438,909 | 7,217,266 |
| 1993 | 2,384,326 | 1,480,358 | 977,544 | 437,925 | 284,810 | 206,148 | 413,770 | 6,184,881 |
| 1992 | 2,194,896 | 1,340,980 | 925,176 | 463,564 | 282,900 | 138,424 | 412,129 | 5,758,069 |
| 1991 | 1,854,826 | 1,290,880 | 791,978 | 344,220 | 153,624 | 136,695 | 355,900 | 4,928,123 |
| 1990 | 1,922,107 | 1,475,310 | 774,679 | 296,299 | 219,924 | 126,177 | 320,335 | 5,134,831 |
| 1989 | 1,536,570 | 1,423,750 | 719,536 | 272,428 | 81,402 | 137,867 | 283,881 | 4,455,434 |
| 1988 | 1,207,047 | 1,024,791 | 695,153 | 258,026 | 85,934 | 114,939 | 258,554 | 3,644,444 |
| 1987 | 1,108,275 | 783,722 | 649,640 | 223,437 | 103,126 | 78,693 | 232,926 | 3,179,819 |
| 1986 | 958,016 | 738,222 | 578,148 | 162,836 | 106,693 | 64,666 | 205,478 | 2,814,059 |

Table 3 Tax Revenue by Source

³ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

⁴ Consists of the Motor Vehicle Excise tax, Motor Vehicle Fuel Tax, Vehicle License Fee, Liquor Excise Tax, and the Mobile/Trailer/Camper Excise Tax; distribution of which are based on population figures.

COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2004

| | <i>General Capacity</i> | | <i>Special Purpose Capacity</i> | | TOTAL CAPACITY |
|--|-------------------------------------|-----------------------------------|--|--|------------------------------|
| | Councilmanic (Non-Voted) | Excess Levy (Voted-in) | Parks & Open Space (Voted-in) | Utility Purposes (Voted-in) | |
| December 31, 2004, Assessed Value: | | | | | \$ 3,336,875,663 |
| 2.50% of Assessed Value | \$ - | \$ 83,421,891 | \$ 83,421,891 | \$ 83,421,891 | \$ 250,265,673 |
| 1.50% of Assessed Value | <u>50,053,134</u> | <u>(50,053,134)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Statutory Debt Limit | \$ 50,053,134 | \$ 33,368,757 | \$ 83,421,891 | \$ 83,421,891 | \$ 250,265,673 |
| Less Debt Outstanding (General Obligation Bonds) | (25,890,000) | (6,039,623) | (190,377) | - | (32,120,000) |
| Add amount available in Debt Service Fund | <u>60,644</u> | <u>826,622</u> | <u>-</u> | <u>-</u> | <u>887,266</u> |
| Debt Capacity | <u>\$ 24,223,778</u> | <u>\$ 28,155,756</u> | <u>\$ 83,231,514</u> | <u>\$ 83,421,891</u> | <u>\$ 219,032,939</u> |

Table 4 Legal Debt Margin

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

| <i>Fiscal Year</i> | <i>Population</i> | <i>Assessed Value⁵</i> | <i>Net Bonded Debt⁶</i> | <i>Bonded Debt to Assessed Value</i> | <i>Debt Per Capita</i> |
|--------------------|-------------------|-----------------------------------|------------------------------------|--------------------------------------|------------------------|
| 2004 | 15,510 | \$ 3,336,875,663 | \$ 31,232,734 | 0.94 | 2,014 |
| 2003 | 15,110 | 3,027,362,027 | 29,589,022 | 0.98 | 1,958 |
| 2002 | 13,790 | 2,531,753,104 | 31,419,730 | 1.24 | 2,278 |
| 2001 | 12,950 | 2,362,934,287 | 33,213,791 | 1.41 | 2,565 |
| 2000 | 10,260 | 2,001,756,127 | 22,869,009 | 1.14 | 2,229 |
| 1999 | 10,130 | 1,407,065,148 | 21,429,258 | 1.52 | 2,115 |
| 1998 | 9,866 | 1,254,126,426 | 14,382,857 | 1.15 | 1,458 |
| 1997 | 9,610 | 1,129,728,694 | 15,435,270 | 1.37 | 1,606 |
| 1996 | 9,255 | 992,726,833 | 14,940,658 | 1.51 | 1,614 |
| 1995 | 9,035 | 919,745,374 | 15,994,080 | 1.74 | 1,770 |
| 1994 | 8,379 | 868,228,274 | 7,712,298 | 0.89 | 920 |
| 1993 | 8,326 | 766,774,641 | 5,779,516 | 0.75 | 694 |
| 1992 | 8,176 | 747,968,399 | 6,262,975 | 0.84 | 766 |
| 1991 | 7,860 | 600,374,530 | 6,679,373 | 1.11 | 850 |
| 1990 | 7,786 | 600,025,360 | 6,128,240 | 1.02 | 787 |
| 1989 | 7,440 | 432,818,916 | 4,227,645 | 0.98 | 568 |
| 1988 | 7,170 | 418,273,402 | 4,691,756 | 1.12 | 654 |
| 1987 | 6,700 | 354,896,384 | 1,879,600 | 0.53 | 281 |
| 1986 | 6,422 | 334,253,310 | 1,164,965 | 0.35 | 181 |

Table 5 Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

⁵ Assessed value provided by King County, Washington, which is the City's tax collection and distribution agency. This is the assessed value used to determine the following year's taxes.

⁶ Gross bonded debt less amount available in debt service funds.

DEBT SERVICE (NON-VOTED)

| COUNCILMANIC BOND DETAIL | | Issue Year | Issue Amount |
|---|---------------------|-------------------|---------------------|
| Parkland/Shop | | 1991 | \$ 900,000 |
| Giberson Property (Tibbetts Valley Park) | \$ 500,000 | | |
| Downtown Creek Properties | 200,000 | | |
| Tibbetts Manor Improvements | 120,000 | | |
| City Shop Improvements | 61,000 | | |
| Issuance Costs | 19,000 | | |
| Total Parkland/Shop | \$ 900,000 | | |
| Community Center | | 1995 | \$ 3,460,000 |
| Downtown Community Center | \$ 3,460,000 | | |
| Pickering Barn/ Miscellaneous | | 1997 | \$ 2,750,000 |
| Pickering Barn | \$ 1,850,000 | | |
| Community Center Properties (Monti & Alm) | 350,000 | | |
| NW Fire Station (Rockwell Property) | 300,000 | | |
| Fire Truck | 200,000 | | |
| Issuance Costs | 50,000 | | |
| Total Pickering Barn/Misc. | \$ 2,750,000 | | |
| Police Station/Jail | | 1999 | \$ 7,950,000 |
| Police Station/Jail | \$ 4,400,000 | | |
| Eastside Bypass EIS | 1,900,000 | | |
| I-90 Interchange | 1,400,000 | | |
| Pickering Trail | 100,000 | | |
| Railroad Right-of-Way | 60,000 | | |
| Swimming Pool Stairs | 20,000 | | |
| Issuance Costs | 70,000 | | |
| Total Police Station/Jail | \$ 7,950,000 | | |
| Police Station/Miscellaneous | | 2000 | \$ 2,660,000 |
| Police Station/Jail | \$ 1,200,000 | | |
| Memorial Field Parking | 350,000 | | |
| Eastside Bypass ETS | 300,000 | | |
| Railroad Right-of-Way | 250,000 | | |
| Newport Way Improvements | 200,000 | | |
| Highlands Fire Stations Design | 135,000 | | |
| Administrative Offices Design | 100,000 | | |
| Senior Center Design | 77,000 | | |
| Issuance Costs | 48,000 | | |
| Total Police Station/Misc. | \$ 2,660,000 | | |

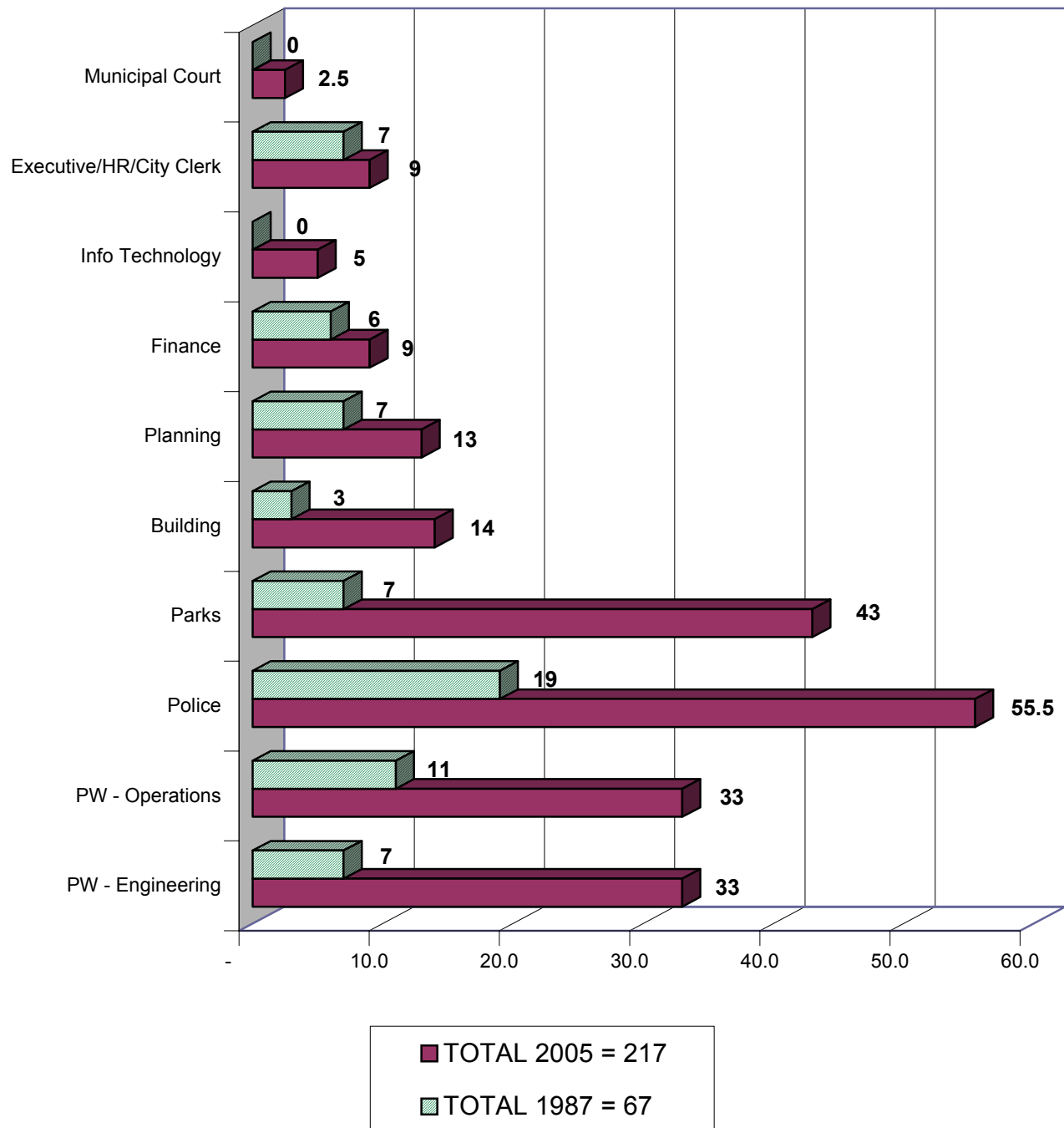
| COUNCILMANIC BOND DETAIL (cont.) | | Issue Year | Issue Amount |
|--|----------------------|-------------|----------------------|
| Fire Station Property/Miscellaneous | | 2001 | \$ 10,100,000 |
| Fire Station/Aide Car | \$ 3,500,000 | | |
| Hodge Property (City Shop) | 2,498,000 | | |
| Police Station/Jail | 1,100,000 | | |
| Administrative Offices | 1,300,000 | | |
| Railroad Right-of-Way | 685,000 | | |
| Land Acquisition (CHS) | 312,000 | | |
| City Hall NW Seismic | 220,000 | | |
| Alexander House | 200,000 | | |
| Tibbetts Manor Sunroom | 200,000 | | |
| Issuance Costs | 85,000 | | |
| Total Fire Station Property/Misc. | \$ 10,100,000 | | |
| Highlands Park Facilities | | 2004 | \$ 3,820,000 |

Table 6 Non-Voted Debt Service Councilmanic Bond Detail

INTERFUND LOANS

| Amount of Loan | Purpose | From | To | Term |
|-----------------------------------|--|--------------------------|-------------------------|-------------------------|
| Outstanding as of 12/31/04 | | | | |
| \$60,000 | Stormwater's share of Hillery Property Acquisition | Equipment Rental Fund | Stormwater Capital Fund | 12/31/05 \$60,000/yr |
| \$100,000 | Tibbetts Greenway Improvements | Capital Improvement Fund | Stormwater Capital Fund | 12/31/05 |
| 2005 Budget | | | | |
| \$800,000 | Squak Valley Park Stream Restoration | Equipment Rental Fund | Stormwater Capital Fund | 12/31/06 |
| \$500,000 | Street Improvement Grant Related Projects | Equipment Rental Fund | Street Improvement Fund | 12/31/05 |
| \$500,000 | ITS Traffic Improvements | Equipment Rental Fund | ITS Bond Fund | 12/31/05 |

Table 7 Interfund Loans

FULL-TIME EMPLOYEES

STAFFING LEVELS

| 1996-2005 Staffing Levels | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|-------------|-------------|
| EXECUTIVE | | | | | | | | | | |
| Mayor's Office | | | | | | | | | | |
| City Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Full-time Subtotal | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Mayor's Office | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| City Clerk | | | | | | | | | | |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - |
| Risk Management Officer | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Full-time Subtotal | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 | 3.00 |
| Administrative Assistant | - | - | - | 0.50 | 0.50 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Part-time Subtotal | - | - | - | 0.50 | 0.50 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Total Clerk | 4.00 | 4.00 | 4.00 | 4.50 | 4.50 | 5.00 | 4.00 | 4.50 | 4.50 | 3.50 |
| Community Services | | | | | | | | | | |
| Coordinator | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Communications Coordinator | - | - | - | - | - | 1.00 | 1.00 | 1.00 | - | - |
| Full-time Subtotal | - | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | - | - |
| Administrative Assistant | - | - | - | 0.50 | 0.50 | 0.50 | - | - | - | - |
| Gov't Cable TV Coordinator | - | - | - | - | - | - | 0.50 | 0.50 | - | - |
| Part-time Subtotal | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - | - |
| Total Community Services | - | 1.00 | 1.00 | 1.50 | 1.50 | 2.50 | 2.50 | 2.50 | - | - |
| Executive Full-Time Total | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 9.00 | 8.00 | 9.00 | 7.00 | 6.00 |
| Executive Part-Time Total | - | - | - | 1.00 | 1.00 | 1.50 | 1.50 | 1.00 | 0.50 | 0.50 |
| TOTAL EXECUTIVE | 8.00 | 8.00 | 8.00 | 9.00 | 9.00 | 10.50 | 9.50 | 10.00 | 7.50 | 6.50 |
| MUNICIPAL COURT | | | | | | | | | | |
| Court Administrator | - | - | - | - | - | - | - | - | - | 1.00 |
| Administrative Assistant IV | - | - | - | - | - | - | - | - | - | 1.00 |
| Violations Assistant | - | - | - | - | - | - | - | - | - | 0.50 |
| Full-time Subtotal | - | - | - | - | - | - | - | - | - | 2.50 |
| Total Municipal Court | - | - | - | - | - | - | - | - | - | 2.50 |
| HUMAN RESOURCES | | | | | | | | | | |
| Human Resources Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Analyst | - | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Full-time Subtotal | 1.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Assistant | - | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Part-time Subtotal | - | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Human Resources | 1.00 | 2.00 | 2.00 | 2.00 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| FINANCE | | | | | | | | | | |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance Analyst | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Payroll Coordinator | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Financial Services Supervisor | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Risk Management Officer | - | - | - | - | - | - | - | - | - | 1.00 |
| Utility Services Coordinator | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |

| 1995-2004 Staffing Levels | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fiscal Specialist | 4.00 | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 | 2.00 | - | - | - |
| Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | - | - | - | - | - | - | - | - | 1.00 | 1.00 |
| Full-time Subtotal | 7.00 | 7.00 | 7.00 | 7.00 | 8.00 | 8.00 | 7.00 | 7.00 | 8.00 | 9.00 |
| Fiscal Specialist | - | - | 0.50 | 0.50 | 1.00 | 1.00 | 2.00 | 2.00 | 1.50 | 1.50 |
| Administrative Assistant | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - | - |
| Part-time Subtotal | 0.50 | 0.50 | 1.00 | 1.00 | 1.50 | 1.50 | 2.50 | 2.50 | 1.50 | 1.50 |
| Total Finance | 7.50 | 7.50 | 8.00 | 8.00 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 | 10.50 |
| PLANNING DEPARTMENT | | | | | | | | | | |
| Director of Planning | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Division Manager | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Planner | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Associate Planner | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Assistant | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Full-time Subtotal | 11.00 | 11.00 | 11.00 | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Senior Planner | - | - | 0.80 | - | - | - | - | - | - | - |
| Part-time Subtotal | - | - | 0.80 | - | - | - | - | - | - | - |
| Total Planning | 11.00 | 11.00 | 11.80 | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| BUILDING DEPARTMENT | | | | | | | | | | |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Plan Review Engineer | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Examiner | 1.00 | 1.00 | 2.00 | 2.00 | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Code Compliance Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Inspector | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 |
| Permit Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Permit Technician | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Administrative Assistant | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Full-time Subtotal | 9.00 | 9.00 | 10.00 | 10.00 | 12.00 | 12.00 | 12.00 | 13.00 | 13.00 | 14.00 |
| Permit Technician | - | - | - | - | - | - | 0.50 | - | - | - |
| Part-time Subtotal | - | - | - | - | - | - | 0.50 | - | - | - |
| Total Building | 9.00 | 9.00 | 10.00 | 10.00 | 12.00 | 12.00 | 12.50 | 13.00 | 13.00 | 14.00 |
| PARKS DEPARTMENT | | | | | | | | | | |
| General | | | | | | | | | | |
| Parks Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Trails Coordinator | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Landscape Architect | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total General | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Community Center | | | | | | | | | | |
| Parks & Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Events & Facilities Supervisor | - | - | - | - | - | - | - | - | - | 0.25 |
| Recreation Coordinator | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| Youth Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Specialists/Lead | 4.00 | 4.00 | 4.00 | 4.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 3.50 |
| Administrative Assistant | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Building Maintenance Worker | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | - | - | - | - | - |
| Full-time Subtotal | 15.00 | 15.00 | 15.00 | 14.00 | 13.50 | 12.00 | 12.00 | 12.00 | 12.00 | 10.25 |
| Administrative Assistant | 2.50 | 2.50 | 1.50 | 1.75 | 1.13 | 2.13 | 2.13 | 2.13 | 2.625 | 2.625 |
| Recreation Aides--NR | 0.75 | 0.75 | 0.75 | 1.50 | 4.00 | 4.00 | 4.00 | 4.00 | 4.625 | 5.625 |
| Part-time Subtotal | 3.25 | 3.25 | 2.25 | 3.25 | 5.13 | 6.13 | 6.13 | 6.13 | 7.25 | 8.25 |
| Total Community Center | 18.25 | 18.25 | 17.25 | 17.25 | 18.63 | 18.13 | 18.13 | 18.13 | 19.25 | 18.50 |

| 1995-2004 Staffing Levels | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Aquatic Center | | | | | | | | | | |
| Manager | - | - | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Aquatics Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Aquatics Coord/Rec Leaders | 6.00 | 6.00 | 6.00 | 5.00 | 8.00 | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 |
| Pool Operator | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Administrative Assistant | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Full-time Subtotal | 8.00 | 9.00 | 9.00 | 8.00 | 10.50 | 8.00 | 8.00 | 7.00 | 7.00 | 7.00 |
| Assistant | 4.00 | 3.00 | 3.00 | 3.00 | 1.25 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Lifeguard/Pool Instructor NR | 4.00 | 3.00 | 3.00 | 3.00 | 1.75 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Part-time Subtotal | 8.00 | 6.00 | 6.00 | 6.00 | 3.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Total Aquatic Center | 16.00 | 15.00 | 15.00 | 14.00 | 13.50 | 12.50 | 12.50 | 11.50 | 11.50 | 11.50 |
| Building Maintenance | | | | | | | | | | |
| Parks & Recreation Manager | - | - | - | - | - | - | - | - | - | 0.50 |
| Facilities Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker | 2.00 | 2.00 | 3.00 | 3.00 | 4.50 | 7.50 | 7.50 | 10.50 | 10.50 | 10.50 |
| Administrative Assistant | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Full-time Subtotal | 3.00 | 3.00 | 4.00 | 4.00 | 6.50 | 9.50 | 9.50 | 12.50 | 12.50 | 13.00 |
| Custodians/Maint. Worker | 2.50 | 2.50 | 2.50 | 1.50 | 1.50 | 1.25 | 1.25 | 0.50 | 1.00 | 1.00 |
| Specialty Workers-NR | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Part-time Subtotal | 2.75 | 2.75 | 2.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.00 | 1.50 | 1.50 |
| Total Building Maintenance | 5.75 | 5.75 | 6.75 | 5.75 | 8.25 | 11.25 | 11.25 | 13.50 | 14.00 | 14.50 |
| Parks Maintenance | | | | | | | | | | |
| Parks & Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 |
| Horticulturist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Gardener | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Park Maintenance Worker | 3.00 | 3.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Full-time Subtotal | 5.00 | 5.00 | 7.00 | 7.00 | 8.00 | 9.00 | 9.00 | 9.00 | 9.00 | 8.50 |
| Administrative Assistant | - | - | - | - | 0.63 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Aide | 0.88 | 1.75 | 0.88 | 0.88 | 0.88 | - | - | - | 0.875 | 0.875 |
| Parks Mechanic | - | - | - | - | - | 0.50 | 0.50 | 0.50 | - | - |
| Parks Maintenance Aide-NR | 1.37 | 0.50 | 0.37 | 0.37 | 2.00 | 1.50 | 1.50 | 2.25 | 1.375 | 1.375 |
| Part-time Subtotal | 2.25 | 2.25 | 1.25 | 1.25 | 3.51 | 2.75 | 2.75 | 3.50 | 3.00 | 3.00 |
| Total Parks Maintenance | 7.25 | 7.25 | 8.25 | 8.25 | 11.51 | 11.75 | 11.75 | 12.50 | 12.00 | 11.50 |
| Pickering Barn | | | | | | | | | | |
| Recreation Specialist | - | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Events & Facilities Supervisor | - | - | - | - | - | - | - | - | - | 0.50 |
| Full-time Subtotal | - | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 |
| Pickering Barn Events Asst-NR | - | - | - | - | - | - | 0.25 | 0.25 | 0.50 | 0.50 |
| Part-time Subtotal | - | - | - | - | - | - | 0.25 | 0.25 | 0.50 | 0.50 |
| Total Pickering Barn | - | - | - | - | 0.50 | 0.50 | 0.75 | 0.75 | 1.00 | 1.50 |
| Tibbetts Creek Manor | | | | | | | | | | |
| Events & Facilities Supervisor | - | - | - | - | - | - | - | - | - | 0.25 |
| Full-time Subtotal | - | - | - | - | - | - | - | - | - | 0.25 |
| Events Manager/Assistant | 1.50 | 1.50 | 1.50 | 1.50 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Assistant | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - | - | - | - | - |
| Assistant-NR | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Part-time Subtotal | 2.50 | 2.50 | 2.50 | 2.50 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| Total Tibbetts Creek Manor | 2.50 | 2.50 | 2.50 | 2.50 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 2.00 |

| 1995-2004 Staffing Levels | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Parks Full-time Subtotal | 33.00 | 34.00 | 38.00 | 36.00 | 42.00 | 42.00 | 42.00 | 44.00 | 44.00 | 43.00 |
| Parks Part-time Subtotal | 18.75 | 16.75 | 14.75 | 14.75 | 15.14 | 16.88 | 17.13 | 17.13 | 18.50 | 19.50 |
| Total Parks Department | 51.75 | 50.75 | 52.75 | 50.75 | 57.14 | 58.88 | 59.13 | 61.13 | 62.50 | 62.50 |
| POLICE | | | | | | | | | | |
| Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Police Chief | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Commander | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Captain | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| Sergeant | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Officer | 13.00 | 13.00 | 17.00 | 17.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 |
| School Resource Officer | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Jail Supervisor | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Corrections Officer | 1.00 | 2.00 | 1.00 | 8.00 | 8.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Transport Officer | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Traffic Violations Clerk | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Communications Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Communications Specialist | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 |
| Records Specialist | 1.00 | 1.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.50 |
| Total Police | 31.00 | 32.00 | 36.00 | 46.00 | 51.00 | 54.00 | 54.00 | 56.00 | 56.00 | 55.50 |
| FIRE DEPARTMENT | | | | | | | | | | |
| Chief | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Division Chief | 2.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| Lieutenant | 3.00 | 6.00 | 6.00 | - | - | - | - | - | - | - |
| Fire Fighters | 9.00 | 15.00 | 15.00 | - | - | - | - | - | - | - |
| Administrative Assistant | 1.00 | 2.00 | 2.00 | - | - | - | - | - | - | - |
| Full-time Subtotal | 16.00 | 26.00 | 26.00 | - | - | - | - | - | - | - |
| Administrative Assistant | - | - | - | - | - | - | - | - | - | - |
| Volunteers | 2.50 | 2.50 | 2.50 | - | - | - | - | - | - | - |
| Part-time Subtotal | 2.50 | 2.50 | 2.50 | - | - | - | - | - | - | - |
| Total Fire Department | 18.50 | 28.50 | 28.50 | - | - | - | - | - | - | - |
| INFORMATION TECHNOLOGY | | | | | | | | | | |
| Information Systems Manager | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Network Administrator | - | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TV/Media Production Specialist | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Computer Technician | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Full-time Subtotal | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 3.00 | 3.00 | 5.00 | 5.00 | 5.00 |
| Administrative Assistant | - | - | - | - | - | - | - | 0.50 | 0.50 | 0.50 |
| Part-time Subtotal | - | - | - | - | - | - | - | 0.50 | 0.50 | 0.50 |
| Total Information Technology | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 3.00 | 3.00 | 5.50 | 5.50 | 5.50 |
| PUBLIC WORKS --OPERATIONS | | | | | | | | | | |
| Public Works Ops - Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works Ops - Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 3.00 |
| Public Works Asst Ops Mgr | - | - | - | - | 1.00 | 1.00 | - | - | - | - |
| Signal Technician | - | - | - | - | - | - | - | 1.00 | 1.00 | 1.00 |
| Lead Maintenance Workers | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 |
| Maintenance Worker | 7.00 | 8.00 | 9.00 | 9.00 | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 | 17.00 |

| 1995-2004 Staffing Levels | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Shop Aide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Shop Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Full-time Subtotal | 16.00 | 18.00 | 19.00 | 19.00 | 24.00 | 25.00 | 25.00 | 27.00 | 27.00 | 33.00 |
| Maintenance Worker | - | 0.40 | 0.40 | 0.40 | - | - | - | - | - | - |
| Administrative Assistant | 0.50 | 0.50 | 0.50 | 0.50 | - | - | - | - | - | 0.50 |
| Part-time Subtotal | 0.50 | 0.90 | 0.90 | 0.90 | - | - | - | - | - | 0.50 |
| Total Public Works Operations: | 16.50 | 18.90 | 19.90 | 19.90 | 24.00 | 25.00 | 25.00 | 27.00 | 27.00 | 33.50 |
| PUBLIC WORKS --ENGINEERING | | | | | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Director | - | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Manager | - | - | - | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Engineer/Eng Tech | 7.00 | 7.00 | 7.00 | 8.00 | 6.00 | 7.00 | 6.00 | 6.00 | 6.00 | 7.00 |
| Project Coordinator | - | - | - | - | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Inspector | 4.00 | 4.00 | 5.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Senior Planner | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - | - |
| Interagency Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | - | - | - |
| Cost Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 1.00 |
| Project Acct Technician | - | - | - | - | - | - | - | - | - | 1.00 |
| Project Acct Assistant | - | - | - | - | - | - | - | - | - | 1.00 |
| Resource Conservation Senior | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Resource Conservation Coord. | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Major Dev. Review Team (MDRT) | 4.00 | 4.00 | 7.00 | 7.00 | 9.00 | 9.00 | 9.00 | 10.00 | 9.00 | 9.00 |
| Full-time Subtotal | 24.00 | 24.00 | 28.00 | 28.00 | 31.00 | 32.00 | 32.00 | 33.00 | 32.00 | 33.00 |
| Project Manager (Inspection) | - | - | - | - | - | - | - | - | - | - |
| Project Engineer | - | - | - | 0.50 | 0.50 | - | - | - | - | - |
| Administrative Assistant | - | - | 0.50 | - | - | - | 0.50 | 0.50 | 0.50 | 0.50 |
| Administrative Assistant (MDRT) | - | - | 0.50 | - | - | - | - | - | - | - |
| Part-time Subtotal | - | - | 1.00 | 0.50 | 0.50 | - | 0.50 | 0.50 | 0.50 | 0.50 |
| Total Public Works - Engineering | 24.00 | 24.00 | 29.00 | 28.50 | 31.50 | 32.00 | 32.50 | 33.50 | 32.50 | 33.50 |
| PW Full-Time Subtotal | 40.00 | 42.00 | 47.00 | 47.00 | 55.00 | 57.00 | 57.00 | 60.00 | 59.00 | 66.00 |
| PW Part-Time Subtotal | 0.50 | 0.90 | 1.90 | 1.40 | 0.50 | - | 0.50 | 0.50 | 0.50 | 1.00 |
| Total Public Works | 40.50 | 42.90 | 48.90 | 48.40 | 55.50 | 57.00 | 57.50 | 60.50 | 59.50 | 67.00 |
| Total Full-time City Staff | 157.00 | 172.00 | 186.00 | 170.00 | 194.00 | 201.00 | 199.00 | 210.00 | 208.00 | 217.00 |
| Part-time (FTE's) | 22.25 | 20.65 | 20.95 | 18.15 | 18.64 | 20.38 | 22.63 | 22.13 | 22.00 | 23.50 |
| TOTAL AUTHORIZED POSITIONS | 179.25 | 192.65 | 206.95 | 188.15 | 212.64 | 221.38 | 221.63 | 232.13 | 230.00 | 240.50 |

Table 8 Staffing Level Detail

REGULAR POSITION SALARY RANGES

ASA EMPLOYEES 2005 SALARY SCHEDULE

| CLASSIFICATION | MINIMUM | | MAXIMUM |
|--|---------|---|---------|
| Administrative Support Assistant I | \$2,381 | - | \$3,190 |
| Administrative Support Assistant II | \$2,563 | - | \$3,435 |
| Administrative Support Assistant III | \$2,829 | - | \$3,791 |
| Administrative Support Assistant IV | \$3,123 | - | \$4,185 |
| Aquatics Maintenance Specialist | \$3,364 | - | \$4,507 |
| Building Inspector I | \$3,447 | - | \$4,620 |
| Building Inspector II | \$3,805 | - | \$5,099 |
| Code Compliance Officer | \$3,622 | - | \$4,853 |
| Construction Inspector I | \$3,447 | - | \$4,620 |
| Construction Inspector II | \$3,805 | - | \$5,099 |
| Construction Inspector, Senior | \$4,098 | - | \$5,492 |
| Construction Project Coordinator | \$3,364 | - | \$4,507 |
| Custodian | \$2,381 | - | \$3,190 |
| Engineering Technician I | \$3,202 | - | \$4,289 |
| Engineering Technician II | \$3,533 | - | \$4,735 |
| Engineering Technician, Senior | \$3,901 | - | \$5,227 |
| Executive Assistant to Mayor's Office | \$3,533 | - | \$4,735 |
| Facilities Maintenance Worker I | \$2,760 | - | \$3,699 |
| Facilities Maintenance Worker II | \$3,048 | - | \$4,083 |
| Facilities Maintenance Worker, Senior | \$3,533 | - | \$4,735 |
| Facilities Remodeling & Renovation Coordinator | \$3,533 | - | \$4,735 |
| Fiscal Specialist I | \$2,900 | - | \$3,886 |
| Fiscal Specialist II | \$3,364 | - | \$4,507 |
| Gardener | \$3,048 | - | \$4,083 |
| Lifeguard/Swim Instructor | \$2,052 | - | \$2,751 |
| Major Dev. Permit/Business Coordinator | \$3,712 | - | \$4,976 |
| Media Production Specialist | \$3,901 | - | \$5,227 |
| Park Maintenance Lead | \$3,364 | - | \$4,507 |
| Parks Maintenance Worker | \$2,760 | - | \$3,699 |

| CLASSIFICATION | MINIMUM | | MAXIMUM |
|-------------------------------|---------|---|---------|
| PC Technician I | \$2,972 | - | \$3,984 |
| PC Technician II | \$3,447 | - | \$4,620 |
| Permit Technician | \$2,900 | - | \$3,886 |
| Permit Technician, Senior | \$3,202 | - | \$4,289 |
| Project Accounting Technician | \$3,202 | - | \$4,289 |
| Project Accounting Assistant | \$2,693 | - | \$3,609 |
| Recreation Aide | \$2,052 | - | \$2,751 |
| Recreation Leader | \$2,501 | - | \$3,351 |
| Recreation Specialist | \$3,048 | - | \$4,083 |
| Utility Services Coordinator | \$3,364 | - | \$4,507 |

Table 9 ASA Employees 2005 Salary Schedule

2005 EXEMPT EMPLOYEE SALARY SCHEDULE

| CLASSIFICATION | MINIMUM | | MAXIMUM |
|---|----------------|---|----------------|
| Accountant | \$3,869 | - | \$5,185 |
| Administrative Office Supervisor | \$3,509 | - | \$4,703 |
| Aquatics Coordinator | \$3,342 | - | \$4,479 |
| Assistant MDRT Manager | \$4,938 | - | \$6,617 |
| Building Inspector, Senior | \$4,266 | - | \$5,716 |
| Building Official | \$6,302 | - | \$8,446 |
| City Administrator | \$8,044 | - | \$10,778 |
| City Clerk | \$4,266 | - | \$5,716 |
| City Permitting and Licensing Supervisor | \$3,869 | - | \$5,185 |
| Community Services Coordinator | \$4,479 | - | \$6,002 |
| Cost Accountant, Public Works | \$4,266 | - | \$5,716 |
| Court Administrator | \$4,702 | - | \$6,302 |
| Deputy City Administrator | \$7,660 | - | \$10,265 |
| Deputy Engineering Director | \$6,002 | - | \$8,044 |
| Deputy Finance Director | \$4,938 | - | \$6,617 |
| Deputy Police Chief | \$6,002 | - | \$8,044 |
| Engineer I | \$3,869 | - | \$5,185 |
| Engineer II | \$4,479 | - | \$6,002 |
| Engineer, Senior | \$4,938 | - | \$6,617 |
| Engineering Manager | \$5,445 | - | \$7,295 |
| Events and Rental Facilities Coordinator | \$3,685 | - | \$4,938 |
| Events Specialist | \$3,509 | - | \$4,703 |
| Facilities Services Supervisor | \$4,479 | - | \$6,002 |
| Finance Director | \$7,295 | - | \$9,777 |
| Financial Analyst | \$4,479 | - | \$6,002 |
| Financial Services Supervisor | \$3,869 | - | \$5,185 |
| Human Resources Analyst | \$4,266 | - | \$5,716 |
| Human Resources Director | \$6,302 | - | \$8,446 |
| Information & Communications Coordinator | \$5,445 | - | \$7,295 |
| Information Systems Manager | \$4,938 | - | \$6,617 |
| Interagency Coordinator | \$4,063 | - | \$5,445 |
| Jail Manager | \$4,063 | - | \$5,445 |
| Landscape Architect/Parks Project Coordinator | \$4,702 | - | \$6,302 |
| Major Development Program Manager | \$5,445 | - | \$7,295 |
| Network Administrator | \$3,869 | - | \$5,185 |
| Parks & Recreation Director | \$6,948 | - | \$9,312 |

| CLASSIFICATION | MINIMUM | | MAXIMUM |
|--|---------|---|---------|
| Parks and Recreation Manager | \$4,938 | - | \$6,617 |
| Parks Supervisor | \$4,479 | - | \$6,002 |
| Planner, Assistant | \$3,685 | - | \$4,938 |
| Planner, Associate | \$4,063 | - | \$5,445 |
| Planner, Parks | \$4,479 | - | \$6,002 |
| Planner, Senior | \$4,479 | - | \$6,002 |
| Planning Director | \$6,948 | - | \$9,312 |
| Planning Manager | \$5,445 | - | \$7,295 |
| Plans Examiner | \$4,063 | - | \$5,445 |
| Police Chief | \$7,295 | - | \$9,777 |
| Police Commander | \$5,445 | - | \$7,295 |
| Police Sergeant | \$4,938 | - | \$6,617 |
| Public Works Asst. Operations Manager | \$4,266 | - | \$5,716 |
| Public Works Engineering Director | \$7,295 | - | \$9,777 |
| Public Works Operations Director | \$6,948 | - | \$9,312 |
| Public Works Operations Manager | \$4,702 | - | \$6,302 |
| Recreation Coordinator | \$3,685 | - | \$4,938 |
| Recreation Supervisor | \$4,479 | - | \$6,002 |
| Resource Conservation Coordinator | \$4,063 | - | \$5,445 |
| Resource Conservation Coordinator, Sr. | \$4,479 | - | \$6,002 |
| Risk Management Officer | \$3,685 | - | \$4,938 |

Table 10 Exempt Employees 2005 Salary Schedule

2005 POLICE SUPPORT SALARY SCHEDULE ⁷

| CLASSIFICATION | Step A | Step B | Step C | Step D | Step E | Step F |
|------------------------------------|-------------|--------------|--------------|--------------|--------------|------------|
| | 0-12 mos | 13-24 mos | 25-36 mos | 37-48 mos | 49-60 mos | 61+ mos |
| Records Specialist | \$2,791 | \$2,930 | \$3,077 | \$3,231 | \$3,393 | \$3,562 |
| Support Specialist | \$2,930 | \$3,077 | \$3,231 | \$3,393 | \$3,562 | \$3,740 |
| Records Specialist, Lead | \$3,077 | \$3,231 | \$3,393 | \$3,563 | \$3,740 | \$3,928 |
| Communications Specialist, Lead | \$3,232 | \$3,393 | \$3,563 | \$3,741 | \$3,928 | \$4,124 |
| Communications Specialist | \$3,077 | \$3,231 | \$3,393 | \$3,563 | \$3,740 | \$3,928 |
| Corrections Officer | \$3,077 | \$3,231 | \$3,393 | \$3,563 | \$3,740 | \$3,928 |

2005 PUBLIC WORKS OPERATIONS SALARY SCHEDULE

| CLASSIFICATION | Entry | Step A | Step B | Step C | Step D | Step E | Step F |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|
| PW Shop Aide | \$2,062 | \$2,171 | \$2,284 | \$2,403 | \$2,529 | \$2,660 | \$2,795 |
| PW Mechanic Aide | \$2,171 | \$2,284 | \$2,402 | \$2,528 | \$2,660 | \$2,797 | \$2,938 |
| PW Maintenance Aide | \$2,284 | \$2,404 | \$2,528 | \$2,660 | \$2,797 | \$2,945 | \$3,092 |
| PW Maintenance Worker I | \$2,797 | \$2,944 | \$3,094 | \$3,254 | \$3,424 | \$3,599 | \$3,779 |
| PW Mechanic | \$3,093 | \$3,254 | \$3,424 | \$3,599 | \$3,784 | \$3,980 | \$4,179 |
| PW Maintenance Worker II | \$3,254 | \$3,424 | \$3,599 | \$3,784 | \$3,978 | \$4,183 | \$4,392 |
| PW (Hvy) Equip Mechanic | \$3,424 | \$3,599 | \$3,784 | \$3,978 | \$4,183 | \$4,398 | \$4,619 |
| PW Maintenance Lead | \$3,424 | \$3,599 | \$3,784 | \$3,978 | \$4,183 | \$4,398 | \$4,619 |
| PW Maintenance Foreman | \$3,598 | \$3,784 | \$3,978 | \$4,183 | \$4,398 | \$4,624 | \$4,853 |
| PW Shop Supervisor | \$3,598 | \$3,784 | \$3,978 | \$4,183 | \$4,398 | \$4,624 | \$4,853 |
| PW Sr. Signal Technician | \$3,813 | \$3,993 | \$4,193 | \$4,402 | \$4,623 | \$4,853 | \$5,096 |

2005 POLICE OFFICER SALARY SCHEDULE

| CLASSIFICATION | Step A | Step B | Step C | Step D | Step E | Step F |
|----------------|---------|---------|---------|---------|---------|---------|
| Police Officer | \$4,170 | \$4,332 | \$4,499 | \$4,676 | \$4,904 | \$5,144 |

⁷ Police Support Personnel salaries are currently in negotiations. All salaries listed for this category are for informational purposes only – they are not final.

UTILITY RATES

2005 WATER RATES

| SINGLE FAMILY RESIDENTIAL | | | | | | |
|-------------------------------|-----------------|----------------------|-----------------------|--|-------------------------|-----------------------|
| Meter Size | Fixed Bimonthly | Block One 0-4 ccf | Block Two 5-14 ccf | Block Three 15 - 30 ccf | Block Four 31-50 ccf | Block Five >50 ccf |
| ¾" | \$20.05 | \$1.14 | \$3.00 | \$5.00 | \$7.35 | \$9.21 |
| 1" | \$46.12 | \$1.14 | \$3.00 | \$5.00 | \$7.35 | \$9.21 |
| 1-½" | \$89.56 | \$1.14 | \$3.00 | \$5.00 | \$7.35 | \$9.21 |
| 2" | \$141.68 | \$1.14 | \$3.00 | \$5.00 | \$7.35 | \$9.21 |
| DUPLEX | | | | | | |
| Meter Size | Fixed Bimonthly | Block One 0-8 ccf | Block Two 9-14 ccf | Block Three 15-40 ccf | Block Four >40 ccf | |
| ¾" | \$18.70 | \$1.81 | \$3.00 | \$4.68 | \$7.48 | |
| 1" | \$42.74 | \$1.81 | \$3.00 | \$4.68 | \$7.48 | |
| APARTMENTS / TRAILER COURTS | | | | | | |
| Meter Size | Fixed Bimonthly | Block One | Block Two | Thresholds | | |
| ¾" | \$22.04 | \$2.34 | \$3.68 | | | |
| 1" | \$51.09 | \$2.34 | \$3.68 | | | |
| 1-½" | \$99.52 | \$2.34 | \$3.68 | | | |
| 2" | \$157.63 | \$2.34 | \$3.68 | Meter Size | Block One | Block Two |
| 3" | \$312.58 | \$2.34 | \$3.68 | ¾" | 0-8 | >8 |
| 4" | \$486.90 | \$2.34 | \$3.68 | 1" | 0-20 | >20 |
| COMMERCIAL / PUBLIC AUTHORITY | | | | 1-½" | 0-40 | >40 |
| Meter Size | Fixed Bimonthly | Block One | Block Two | 2" | 0-64 | >64 |
| | | | | 3" | 0-128 | >128 |
| ¾" | \$26.38 | \$3.25 | \$4.59 | 4" | 0-200 | >200 |
| 1" | \$61.94 | \$3.25 | \$4.59 | 6" | 0-400 | >400 |
| 1-½" | \$121.21 | \$3.25 | \$4.59 | 8" | 0-640 | >640 |
| 2" | \$192.33 | \$3.25 | \$4.59 | Apartments/Trailer Courts/Commercial/Public Authority/Parks Irrigation | | |
| 3" | \$381.98 | \$3.25 | \$4.59 | | | |
| 4" | \$595.34 | \$3.25 | \$4.59 | | | |
| 6" | \$1,188.01 | \$3.25 | \$4.59 | | | |
| PARKS IRRIGATION | | | | | | |
| ¾" | \$7.92 | \$2.61 | \$3.67 | | | |
| 1" | \$18.58 | \$2.61 | \$3.67 | | | |
| 1-½" | \$36.36 | \$2.61 | \$3.67 | | | |

Table 11 2005 Water Rates

Duplex – Fixed Charges are per dwelling unit for this classification. Rate structure shown assumes tenant billing. If duplex has a single meter and is owner billed, then the duplex would be billed as a single family residence.

Apartments/Trailer Courts/Commercial/Public Authority – Usage thresholds are per meter for this classification.

2005 SEWER RATES ⁹

| Customer Classification | Fixed Monthly (City Portion) | Fixed Monthly (METRO Portion) | Usage per ccf | Monthly Minimum Charge |
|--|---------------------------------|----------------------------------|------------------|---------------------------|
| Single Family Residential | \$14.00 | \$25.60 | | |
| Multi-Family Residential/Duplexes | \$2.23 | | \$5.64 | \$41.71 |
| Commercial/Trailers/ Public Authority | \$2.23 | | \$5.64 | \$41.71 |

Table 12 2005 Sewer Rates**2005 STORMWATER RATES⁹**

| Customer Classification | Impervious Surface % | Rate |
|----------------------------|-------------------------|---|
| Residential | N/A | \$141.24 per parcel/year - \$23.54 bi-monthly |
| Very Light | 0 to 10 | \$141.24 per parcel/year - \$23.54 bi-monthly |
| Light | >10 to 20 | \$329.62 per acre year |
| Moderate | >20 to 45 | \$682.79 per acre/year |
| Moderately Heavy | >45 to 65 | \$1,318.42 pre acre/year |
| Heavy | >65 to 85 | \$1,671.56 per acre/year |
| Very Heavy | >85 | \$2,189.53 per acre/year |
| City Roads | N/A | Set in accordance with RCW90.03.525 |
| State Highways | N/A | Set in accordance with RCW90.03.525 |

Table 13 2005 Stormwater Rates⁹ Billed bi-monthly.

FINANCIAL POLICIES

BUDGET POLICIES

BACKGROUND AND PURPOSE

The stewardship of public funds is one of the greatest responsibilities given to the public officials and managers of the City of Issaquah. Therefore, the establishment and maintenance of wise fiscal policies enables City officials to protect public interests and ensure public trust.

This document incorporates past financial practices in defining the current policies to be used by the City to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City's financial affairs.

GENERAL FINANCIAL PHILOSOPHY

The fiscal policy of the City of Issaquah is to provide a sufficient financial base and the resources necessary to sustain a high level of municipal services to ensure public safety, to maintain and improve upon the physical infrastructure and surroundings of the city and to promote the social well-being of the citizens of Issaquah.

It shall be the goal of the City to achieve a strong financial condition with the ability to:

- ▶ Withstand local and regional economic impacts;
- ▶ Adjust efficiently to the community's changing service requirements;
- ▶ Effectively maintain and improve the City's infrastructure;
- ▶ Prudently plan, coordinate, review and implement responsible community development and growth; and provide a high level of police, fire and or protective services to assure public health and safety.

OPERATING BUDGET

OVERALL

The budget should be a performance, financing and spending plan agreed to by the Mayor, City Council and Department Directors. It shall contain information and data regarding expected revenues, expected expenditures and expected performance.

The City will prepare and annually refine written policies and goals to guide the preparation of performance, financing and spending plans for the City budget. All adopted budgets will comply with the adopted budget policies and Council priorities.

As a comprehensive business plan, the budget should provide the following critical elements: public policies, financial plan, operations guide, and communications with the public.

The City's budget presentation should display the City's service delivery/performance plan in a Council/constituent-friendly format.

Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.

Under the Mayor's direction, Department Directors have primary responsibility for:

- a) formulating budget proposals in line with City Council and Mayor priority direction, and
- b) implementing those proposals once they are approved within the adopted budget.

Grant applications to fund new programs with state or federal funds will be reviewed by the City, as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

Annual expenditures will be maintained within the limitations of annual revenues. The City will not use short-term borrowing to finance current operating needs without full financial analysis and prior approval of the City Council.

FISCAL INTEGRITY

The City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.

Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue will be identified along with new program costs. Any available carryover balance will only be used to offset one-time or non-recurring costs.

Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs.

Mitigation fees shall be used only for the project or purpose for which they were intended or as otherwise approved in the budget.

RESERVE ACCOUNTS

The City shall establish Operating Fund Balances which shall neither be appropriated nor spent without Council authorization. The purpose of the Fund Balances is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated projects. Funding shall be targeted at not less than eight (8) percent of the operating expenditures.

The City shall budget each subsequent year's debt service as the top priority.

Replacement reserves based on estimated replacement value will be established for any capital equipment, where the need will continue beyond the estimated initial useful life, regardless of whether the equipment is acquired via lease, gift or purchase.

The City shall fund certain asset replacement reserves through depreciation charges paid to the Internal Service Funds.

All reserves and the ending fund balance will be presented in the annual budget.

REVENUES

Revenue estimates shall be conservatively estimated based on the City's economic base and predictable growth activity.

Investment income earned through the City's investment pool shall be allocated based upon the investment percent of each participating fund.

CONTRACTUAL SERVICES

On an annual basis, a review of services provided will be performed to determine those which may be better served through contracting of services.

Use of any contractors and consultants for city business purposes shall be justified during the budget process or by ordinance.

MINIMIZATION OF ADMINISTRATIVE COSTS

A balance will be maintained between resources allocated for direct services to the public and resources allocated to assure sound management, internal controls, and legal compliance.

ACCRUED EMPLOYEE BENEFITS

The budget shall provide for adequate funding of the City's retirement liabilities.

MONTHLY REPORT

The budget will be produced so that it can be directly compared to the actual results of the fiscal year and presented in a timely monthly report.

All budget amendments, both revenues and expenditures, will be noted in the monthly report.

MULTI-YEAR ESTIMATES

Each year, the City will update expenditure and revenue projections for the next six (6) years. Projections will include estimated operating costs for future capital improvements that are included in the capital budget

This budget data will be presented to elected officials in a form that will facilitate budget decisions, based on a multi-year strategic planning perspective during the budget process.

CITIZEN INVOLVEMENT

Citizen involvement shall be encouraged in the budget decision-making process through public hearings and study sessions.

Minimization of costs shall also be facilitated through City boards, task forces and Commissions, which shall serve in advisory capacities to the City Council and/or Mayor.

FEES

Fees shall be phased toward covering 100% of the cost of service delivery, unless such amount prevents an individual from obtaining an essential service or as otherwise set by the City Council. Fees or service charges should not be established to generate money in excess of the cost of providing service.

Fees may be less than 100% if other factors (e.g., market forces, competitive position, etc.) need to be recognized.

NONPROFIT ORGANIZATIONS

Future funding decisions regarding nonprofit organizations will be based on guidelines, policies and priorities determined by the City Council and funding available based on Council Goals and General Fund spending priorities.

CAPITAL BUDGET

FISCAL POLICIES

Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project. Project cost estimates shall be as comprehensive as possible, including but not limited to, preliminary and environmental work, property acquisition, design, project administration, testing, construction, sales tax, and contingency. All cost estimates shall be escalated for future years, from the year of estimation, using an appropriate rationale for the project.

Capital proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, and the funding and financing strategies to be employed. The specific fund and timing should be outlined. The plan should indicate resources needed to complete any given phase of a project in addition to the total project.

All proposals for the expenditure of capital funds shall be formulated and presented to Council within the framework of a general capital budget and, except in exceptional circumstances of an emergency nature, no consideration will be given to the commitment of any capital funds, including reserve funds, in isolation from a general review of all capital budget requirements.

Department Directors have the primary responsibility for the formation of a capital budget proposal that is developed in accordance with the Mayor and City Council direction and implement these proposals once they are approved within the adopted capital budget.

Changes in project budget for the prior and current year budget that are \$5000 or more shall be reported to the full City Council for review and approval in a timely manner as stated in the Issaquah Administrative Manual Commitment Authority.

Project proposals should indicate the project's impact on the operating budget, including, but not limited to, long-term maintenance costs necessary to support the improvement.

At the time of contract award, each project shall include reasonable provision for contingencies:

- a) The amount set aside for contingencies shall correspond with industry standards and shall not exceed ten (10) percent, or a percentage as otherwise approved by the City Council of the total contract amount.
- b) Project contingencies may, unless otherwise determined by the City Council, be used only to compensate for unforeseen circumstances requiring additional funds to complete the project within the original project scope and identified needs. Project contingencies shall not be expended to cover change orders, resulting from increases in original project scope.

The City Administration shall seek ways of ensuring that administrative costs of carrying out the Capital Improvement Plan are kept at appropriate levels.

The Annual Capital Budget shall include only those multi-year projects which can reasonably be accomplished in the time frame indicated. The detail sheet for each budgeted capital project should include a projected milestone schedule.

Capital projects which are not encumbered or completed during the fiscal year will be re-budgeted or carried over to the next fiscal year except as reported to and subsequently approved by the City Council. All re-budgeted capital projects should be so noted in the Adopted Capital Budget. Similarly, multi-year projects with unencumbered or unexpended funds will be carried over the subsequent year(s).

If a proposed project will cause a direct negative impact on other publicly-owned facilities, improvements to the other facilities will be required as part of the new project and become a part of the new project's comprehensive costs.

Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them. The City shall fund certain asset replacement reserves through depreciation charges paid to the Internal Service Funds.

DEBT POLICIES

Short-term lines of credit, tax or Revenue Anticipation Notes may be used only when the City's ability to implement approved programs and projects is seriously hampered by temporary cash flow shortages. In general, these Notes will be avoided. No other form of debt will be used to finance ongoing operational costs.

Whenever possible, the City shall identify alternative sources of funding and shall examine the availability of those sources in order to minimize the level of debt.

Whenever possible, the City shall use special assessment, revenue, or other self-supporting bonds instead of general obligation debt.

Long-term general obligation debt will be incurred when necessary to acquire land or fixed assets, based upon the ability of the City to pay. This debt shall be limited to those capital improvements that cannot be financed from existing revenues and when there is an existing or near-term need for the project. The project should also be integrated with the City's long-term financial plan and **Capital** Improvement Plan.

The maturity date for any debt will not exceed the reasonable expected useful life of the project so financed.

Current year revenues shall be set aside to pay for the subsequent year's debt service payments. This is intended to immunize the City's bondholders from any short-term volatility in revenues.

The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

CAPITAL IMPROVEMENT PLAN (CIP) POLICIES

Citizen participation in the Capital Improvement Program is a priority for the City. Among the activities which shall be conducted to address this need are the following:

- a) The Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the Council members to review the proposal with constituents before it is considered for adoption.
- b) Council study sessions on the Capital Improvement Plan will occur during the budget deliberations and shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
- c) Prior to the adoption of the budget and Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

All projects included in the Capital Improvement Plan shall be consistent with the City's Comprehensive Plan. The goals and policies for services, facilities, and transportation should be followed in the development of the Capital Improvement Plan. The Comprehensive Plan service level goals should be called out in the Capital Improvement Plan.

Capital projects shall be financed to the greatest extent possible through user fees and benefit districts when direct benefit to users results from construction of the project.

Projects that involve intergovernmental cooperation in planning and funding should be established by an agreement that sets forth the basic responsibilities of the parties involved.

The Council will annually review and establish criteria against which capital proposals should be measured. Included among the factors which will be considered for priority-ranking are the following:

- a) Projects which have a positive impact on the operating budget (reduced expenditures, increased revenues);
- b) Projects which are programmed in the Six-Year Operating Budget Forecast;
- c) Projects which can be completed or significantly advanced during the Six-Year City Improvement Plan;
- d) Projects which can be realistically accomplished during the year they are scheduled;
- e) Projects which implement previous Council-adopted Plans and strategies.

A complete list of criteria follows:

**CRITERIA FOR DETERMINING PROJECT INCLUSION/PRIORITY
(IN PRIORITY ORDER)**

1. Projects which are required by statute or by an existing agreement with another agency.
2. Projects which are essential to public health or safety.
3. Projects which are urgently needed by some other criteria than public health or safety; e.g. environmental or public service.
4. Projects which have exhibited a high degree of public support.
5. Projects which are substantially grant funded and would have minimal or no operating cost impact on the General Fund.
6. Projects which, if not acted upon now, would result in the irrevocable loss of an opportunity, or other major alternative actions would have to be initiated.
7. Projects which would preserve an existing capital facility, avoiding significantly greater expenses in the future (e.g., continuation of a ten-year cycle street maintenance program).
8. Projects which would result in significant savings in General Fund operating costs.
9. Projects which would fulfill a City commitment (evidenced by previous inclusion in the annual CIP and community support) to provide facilities in areas which are deficient according to adopted standards.
10. Projects which would make an existing facility more efficient or increase its use with minimal or no operating cost increase.

ACCOUNTING POLICIES

The City of Issaquah incorporated on April 27, 1892, and operates under the laws of the State of Washington as a non-charter Mayor/Council form of government. The City provides a full range of municipal services and operates water and sewer utilities.

The accounting policies of the City of Issaquah, which conform to generally accepted accounting principles for governments, are regulated by the Washington State Auditor's Office, Division of Municipal Corporations.

In June 1999 the Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. This statement includes significant financial reporting changes and allows for a phased implementation based on the size of the government. One of the most significant reporting changes is the inclusion of the government's general infrastructure (roads, bridges, traffic signals, etc.) as governmental assets in the financial statements. GASB 34 permits an optional four year delay in full reporting of the city's infrastructure. The city has elected to implement financial reporting under GASB 34, without full infrastructure, for the fiscal year ended December 31, 2003.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units (if any). For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include:

- 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and
- 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major combined enterprise funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are

recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

- ▶ The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- ▶ The street fund accounts for street maintenance.
- ▶ The capital improvement fund accounts for major City Capital Improvement Projects not budgeted under specific funds.
- ▶ The government reports the following major proprietary funds:
 - ▶ The water funds account for the operations, capital improvement and debt service activity of the government's water department.
 - ▶ The sewer funds account for the operations, capital improvement and debt service activity of the government's sewer department.
 - ▶ The storm water funds account for the operations, capital improvement and debt service activity of the government's storm water department.
- ▶ Additionally, the government reports the following fund types:
 - ▶ Internal service funds account for operations which provide services to other departments or funds of the government on a cost reimbursement basis.
 - ▶ Expendable trust funds are used to account for trusts where both principal and earnings on principal may be spent for the trust's intended purpose. The government has two expendable trust funds.
 - ▶ Agency/Deposits fund is a clearing mechanism for cash resources which are collected by the government, held a brief period, and then disbursed to authorized recipients. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of operations.

As a general rule the effect of inter fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water, sewer and storm function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include:

- 1) charges to customers or applicants for goods, services, or privileges provided,
- 2) operating grants and contributions, and
- 3) capital grants and contributions, including special assessments.

Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the government's utility funds and internal service funds are charges to customers for sales and services, vehicle replacement, and insurance. The government also recognizes as operating revenue the portion of utility connection fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, taxes, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

The City complies with all applicable GASB pronouncements. The City also complies with all applicable pronouncements of the Financial Accounting Standards Board (FASB), opinions of the Accounting Principles Board (APB), and Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

In December 1998 GASB issued Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions. Subsequently, in April 2000 GASB issued Statement No. 36, Recipient Reporting for Certain Shared Non-exchange Revenues, an Amendment of GASB Statement No. 33. The Statements establish accounting and financial reporting standards for state and local governments to report the results of non-exchange transactions involving cash and other financial and capital resources. It requires the reporting of all non-exchange transactions in the financial statements as revenues effective for periods beginning after June 15, 2000. Capital fees, contributions and grants were reported by the proprietary funds as a component of equity as contributions in aid of construction prior to implementation of GASB Statements No. 33 and No. 36. Effective January 1, 2001, these capital fees, contributions, and grants are reported in the Statement of Revenues, Expenses and Changes in Fund Equity as a result of the adoption of the Statements. Additionally, the City's past practice has been to record as receivables all material applicable exchange and non-exchange transactions as defined by GASB Statements No. 33 and No. 36.

In June 1999 GASB issued Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments. Subsequently, in June 2001 GASB issued Statement No. 37, Basic Financial Statements – and Management's

Discussion and Analysis for State and Local Governments, an amendment of GASB Statements No. 21 and No. 34 and Statement No. 38, Certain Financial Note Disclosures. The objectives of the Statements is to enhance the understandability and usefulness of the general-purpose financial reports of state, local and special-purpose governments to the citizenry, legislative and oversight bodies, investors, and creditors. The City has implemented these statements with the 2002 CAFR.

BUDGETS AND BUDGETARY ACCOUNTING

The City budgets all funds in accordance with the Revised Code of Washington 35A.33. In compliance with the code, budgets for all funds are established with the exception of the L.I.D. Debt Service Funds, and the L.I.D. Guaranty Debt Service Funds, and agency funds. Budgets established for Proprietary Funds are “management budgets” and, as such, are not required to be reported. The budget as adopted constitutes the legal authority for expenditures. It is adopted at the fund level so that expenditures may not legally exceed appropriations at that level of detail.

Budgetary accounts are integrated in fund ledgers for all budgeted funds. Appropriations for general and special revenue funds lapse at year-end. The City of Issaquah’s budget procedures are in compliance with the Revised Code of Washington, Chapter 35A.33.

The City budget is adopted at the fund level. Amendments to the final budget must be adopted by the Council through an Ordinance, which is usually done mid-year and year-end.

The budgetary basis is substantially the same as the basis of accounting in all governmental fund types.

Transfers or revisions within budgeted funds are allowed; however, any revision which alters the total expenditures of a fund, or which affect the number of authorized employee positions or salary ranges must be approved by Ordinance of the City Council.

ASSETS, LIABILITIES, AND EQUITIES

CASH AND INVESTMENTS

The City pools cash resources of its various funds with the State Investment Pool in order to facilitate the management of cash. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City’s investments. All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and at the day of purchase, they have a maturity date no longer than three months.

It is the City’s policy to invest all temporary cash surpluses. This amount is shown separately on the balance sheet. The interest on this deposit is prorated to the various funds.

The City’s deposits are entirely covered by Federal Depository Insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Depository Protection Commission (PDPC).

Investments are reported at fair value and are held separately by each fund with interest earned directly for benefit of each fund.

RECEIVABLES

The government recognized receivables in its financial statements based on the accounting requirements for that statement. Receivables are as follows:

- ▮ **Property Taxes** - Uncollected property taxes levied for the current year are reported as receivable at year-end. When property taxes become three years delinquent, the

County is required by State statute to foreclose on the property. Historically, all taxes have been collected; therefore no allowance for uncollectible taxes is recorded.

- ▶ **Sales Taxes** - Taxes collected for November and December but not remitted by the state to the government until January and February of the following year are reported as receivables at year-end. There is no allowance for uncollectible sales taxes because all sales taxes are required by law to be collected by businesses at the time of sale and remitted to the state.
- ▶ **Investment Interest** - Interest receivable consists of interest earned on investments at the end of the year, accrued interest on investments purchased between interest dates, and accrued interest and penalties on special assessments receivable. In proprietary funds and the government-wide statement of net assets investment interest is recorded as receivable, regardless of its payment date. In the governmental fund statements and schedules investment interest is recorded as receivable if it will be paid to the government within 60 days of year end.
- ▶ **Due From Other Funds and Other governments** - Amounts due from other funds reported in the financial statements, represent outstanding billings to other funds for services provided in the current year. Amounts due from other governments represent outstanding balances due from granting agencies for cost-reimbursement grants and billings to other jurisdictions for intergovernmental services provided in the current year. In the entity-wide Statement of Net Assets due from other funds is not reported, but is eliminated in internal balances. Internal balances represent quasi-external transactions between governmental and business activities. This is also true of interfund loans.
- ▶ **Special Assessments** – Special assessments are levied against certain property owners and become liens against the property benefited by the improvement.
- ▶ **Accounts Receivable** – Customer accounts receivable consist of amounts owed by private individuals or organizations for goods and services provided. Uncollectible amounts are considered immaterial and the direct write-off method is used.

INVENTORIES AND PREPAID ITEMS

Inventory amounts in governmental funds are not recorded because inventory amounts are immaterial. Inventories in Proprietary Funds are valued at the FIFO (first in, first out) method, which approximates the market value.

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

RESTRICTED ASSETS AND LIABILITIES

Net assets are segregated into three categories on the government-wide statement of net assets:

- 1) investment in capital assets, net of related debt;
- 2) restricted; and
- 3) unrestricted.

The flow assumption of the City is to use restricted assets before unrestricted assets. Restricted assets are usually set aside in a separate fund, specifically used for the purpose of debt service or capital replacement.

CAPITAL ASSETS AND DEPRECIATION

General capital assets are those assets not specifically related to activities reported in the proprietary funds. The capital assets purchased or constructed by a governmental fund are recorded as expenditures in the fund at the time the related purchases are made. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds. Capital assets are defined by the government as land, buildings, and capital improvements with an original cost of \$5,000 or more each, machinery, equipment, software and other improvements with an original cost of \$1,000 or more each and an estimated useful life of more than one year; and all vehicles, artwork, transportation and utility infrastructure, regardless of their initial cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Contributed assets are reported at donor cost or appraised value at the date of acquisition. The donor cost or appraised value of contributed fixed assets is included in contributed capital.

Land, construction in progress, and works of art are not depreciated. Property, plant, and equipment of the city is depreciated using the straight line method over the following estimated useful lives:

| | Estimated Service Life |
|--------------------------------------|---------------------------|
| Buildings | 30-50 years |
| Improvements Other Than Buildings | 20-50 years |
| Equipment | 5-20 years |

Table 14 Depreciation Schedule

OTHER ASSETS AND DEBITS

This account contains resources held in the Equipment Replacement Fund for future equipment purchases.

ACCUMULATED COMPENSATED ABSENCES

Eligible employees accumulate 10 to 23 days of vacation for each anniversary year, depending upon the employee's length of service, but they do not accumulate more than two-year's vacation. All outstanding vacation leave is payable upon resignation, retirement, or death. In accordance with NCGA Statement 4, the City accrues vacation pay. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements.

In 1985, the City required all departments to record compensatory time in the payroll system as part of the Fair Labor Standards Act implementation. This includes compensatory time in lieu of overtime pay, earned by police other City employees under law or union contracts.

Sick leave accumulates at the rate of 8 hours per month for all employees. The maximum number of sick hours employees are allowed to accrue is 960. However, starting in 1994, some contracts allow employees to convert a portion of unused sick leave earned in a calendar year to

pay. The City accrues the maximum dollar amount payable, when incurred, in the government-wide and proprietary fund financial statements.

LONG-TERM DEBT

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

DEFERRED REVENUE

Deferred revenues are receivables which are measurable but not yet available. The balance sheet records the receivables with deferred revenue as its offset.

FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

WORKLOAD INDICATORS

EXECUTIVE DEPARTMENT

CITY CLERK DIVISION

Being responsive, accountable, and providing “first-class” services for the City Council, the Administration, Boards and Commissions, the general public, other City departments, outside organizations, and the business community in departmental operations, risk management, and inter-departmental communications and efficiency procedures.

| City Clerk Division | 2001 | 2002 | 2003 | 2004 |
|-----------------------------------|-------|-------|--------|------|
| Passports Processed | 1,151 | 1,952 | 891 | |
| Passports Photos Taken | 654 | 1,457 | 708 | |
| City Council Meeting Coordination | | | 22 | |
| Ordinances Processed/Published | 44 | 27 | 7 | |
| Resolutions Processed | 16 | 23 | 7 | |
| Agenda Bills Processed | 165 | 145 | | |
| Notices of Action Processed | | 51 | 39 | |
| Cemetery Deeds Issued | 57 | 75 | 28 | |
| Animal Licenses Issued | 140 | 186 | 46 | |
| Outgoing Mail Processed (Pieces) | | | 30,555 | |

Table 15 Indicators of Quality, Performance and Services Levels - City Clerk

COMMUNITY SERVICES DIVISION

ARTS COMMISSION

- ▶ Purchased and installed 33 new pieces of Art at the Senior Center
- ▶ Worked the Community to improve the long-range plan for the arts in Issaquah (Cultural Element Review and Site...)
- ▶ Developed a guided tour for the Art in Issaquah
- ▶ Improved the Arts Commission presence on the City's web site
- ▶ Reviewed and recommended 17 grants for 2004.
- ▶ Added seven new loaned art pieces to the City parks
- ▶ Produced the Chalk Art Festival and Shakespeare in the Park
- ▶ Continued to improve current programs
- ▶ Coordinated with other local Arts agencies including the Sammamish Arts Council
- ▶ Prepared an annual report for 2003
- ▶ Worked with the Parks and Recreation Department to create specific procedures for the Loaned Art Program and the...
- ▶ Establish and implemented a plan for the care and maintenance of the City's art collection
- ▶ Worked with the Parks and Recreation Department to develop cultural activities for collaboration

- ▶ Included citizens from all areas of the City of Issaquah

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

- ▶ Provided more than 600 roundtrip van rides to more than 200 individual seniors
- ▶ Completed remodel of Friends of Youth's Shelter Home
- ▶ Cover at AtWork should be completed in 2004
- ▶ Design work has started on affordable housing units in the Issaquah Highlands
- ▶ Planning and Administration funds provided 153% of the CDBG Coordinator's salary for CDBG

HUMAN SERVICES

- ▶ 25 human service grants helped to provide support to more than 22,000 individual situations at a cost to the City of less than \$0.20 per situation
- ▶ The City, along with other Eastside Cities saved 15 human services agencies thousands of dollars by helping buy down the mortgage at the Family Resource Center
- ▶ Human service agencies saved time and money during 2004 by using simpler grant application forms and participating in pooled funding programs -- thus using less of their grant funds for administration
- ▶ The Eastside Human Service Forum has become a strong voice for human services on the eastside.

SENIOR CENTER

Potentially more than 20,000 will be made to the Issaquah Valley Senior Center during 2004. There has been an increase in visits each month in 2004.

INFORMATION TECHNOLOGY

- ▶ Maintained a current under four-hour response time to assistance requests
- ▶ Acted as purchasing agent for entire City (often requiring extensive research to determine appropriate item) for IT related purchased
- ▶ Provided 24 hours a day, 7 days a week, Police Dispatch Center support
- ▶ Provided Network design
- ▶ Provided Data security
- ▶ Administered data backup and recovery
- ▶ Managed vendor interface/negotiations
- ▶ Performed software upgrades/new installations

HUMAN RESOURCES DEPARTMENT

- ▶ Turnover Rate: 7.9%
- ▶ Prepared and provided data for the completion and negotiation of Police Officer contract
- ▶ Completed hiring process and orientations for thirty-one employees
- ▶ Provided processing and/or exit reviews for nineteen terminations
- ▶ Administered and conducted thirty-four recruitments for regular budgeted positions
- ▶ Collected, screened, and processed 1400 applications
- ▶ Provided 1000 hours of employee training
- ▶ Provided 910 hours of management/supervisory-specific training
- ▶ Completed job audits on twelve positions and processed one major appeal
- ▶ Completed, processed, and provided consultation on the City's Merit Plan (MAP) and probation performance/compensation programs and processes for 240+ employees
- ▶ Provided consultation to departments and employees on a variety of personnel issues that included discipline, investigations, recruitment, hiring, classification, compensation, performance management, benefits, training, and employee assistance program
- ▶ Provided staff support to the City's Safety and Wellness Committees
- ▶ Revised several sections of the City's Personnel Rules and Procedures

FINANCE DEPARTMENT

| MISCELLANEOUS FINANCE STATISTICAL INFORMATION | | | | |
|--|---------------|---------------|---------------|---------------|
| | 2001 | 2002 | 2003 | 2004 |
| Number of Payroll Employees | 405 | 441 | 446 | 480 |
| Number of Payroll Warrants Processed | 1,666 | 1,660 | 1,704 | 1,800 |
| Number of Payroll Direct Deposits | 4,922 | 5,081 | 5,227 | 5,500 |
| Total Salary and Benefits | \$ 13,637,605 | \$ 15,192,881 | \$ 16,676,263 | \$ 17,200,000 |
| Number of Invoices Processed | 12,713 | 12,129 | 12,503 | 14,609 |
| Number of Claim Warrants Processed | 5,478 | 5,648 | 5,462 | 6,050 |
| Total Utility Accounts | 4,644 | 4,534 | 6,237 | 5,815 |
| Total Utility Automatic Payment Customers | 183 | 199 | 231 | 230 |
| Investment Portfolio | \$42 million | \$31 million | \$25 million | |
| Contracts/Agreements Processed | 217 | 312 | 261 | |
| Liability Claims against the City | 9 | 25 | 5 | |
| Special Events Permits Reviewed | 52 | 43 | 22 | |

Table 16 Miscellaneous Finance Statistical Information

POLICE DEPARTMENT

| Police Department | Goal | 2002 Actual | 2003 Actual | 2004 Estimate |
|--|-----------|-------------|-------------|---------------|
| Quality of Service/Customer Satisfaction | 85% | 88% | 90% | 90% |
| Overall Response Time | 10 min | 10 min | 16 min | 17 min |
| Emergency Response Time | 3 - 4 min | 3 - 4 min | 3 - 4 min | 3 - 4 min |
| Preventative Patrol Time | 30% | 20% | 17% | 0 |
| Citizens Academy | 1 | 1 | 1 | 1 |
| Maintain Traffic Emphasis | 100% | 93% | 81% | 1 |
| Calls for Service Per Officer | 640 | 846 | 892 | 948 |

Table 17 Police Department Indicators of Quality, Performance and Service Levels

| POLICE DEPARTMENT | | | | | | | |
|-------------------|------------------|--------------------------|---------------------------------|-------------------|---------------|------------------|--------------------|
| | | | Radio & Telephone Transmissions | | | City Jail | |
| Year | Citations Issued | Concealed Weapon Permits | Issaquah Police | Snoqualmie Police | Issaquah Fire | No. of Prisoners | Total Meals Served |
| 2004 | | | | | | | |
| 2003 | 3,959 | 54 | - | - | - | 2,921 | 54,640 |
| 2002 | 4,632 | 98 | - | - | - | 1,930 | 55,890 |
| 2001 | 4,337 | 51 | - | - | - | 1,447 | 48,399 |
| 2000 | 4,704 | 51 | - | - | - | 974 | 28,533 |
| 1999 | 5,385 | 58 | - | - | - | 0 | 0 |
| 1998 | 3,862 | 99 | - | - | - | 0 | 0 |
| 1997 | 2,929 | 99 | N/A | N/A | N/A | 92 | 1,632 |
| 1996 | 2,682 | 87 | 28,926 | 9,759 | N/A | 339 | 7,817 |
| 1995 | 3,196 | 71 | 25,382 | 6,604 | 1,394 | 301 | 7,665 |
| 1994 | 3,941 | 373 | 26,048 | 7,188 | 1,213 | 380 | 3,199 |
| 1993 | 2,429 | 441 | 31,328 | 9,622 | 1,149 | 424 | 2,551 |
| 1992 | 2,395 | 346 | 32,674 | 9,423 | 1,058 | 407 | 1,764 |
| 1991 | 2,212 | 171 | 27,819 | 11,024 | 1,012 | 377 | 1,325 |
| 1990 | 2,429 | 178 | 29,220 | 16,470 | 988 | 374 | 2,185 |
| 1989 | 2,466 | 188 | 47,808 | 22,816 | 1,013 | 324 | - |
| 1988 | 2,419 | 206 | 44,890 | 23,292 | 919 | 384 | - |
| 1987 | 2,047 | 86 | 46,912 | 17,840 | 887 | 280 | - |
| 1986 | 2,161 | 60 | 42,496 | 17,520 | 793 | 258 | - |

Table 18 Police Department Statistics

PLANNING DEPARTMENT

Number of Land Use Permits Processed:

1995 - 290
 1996 - 300
 1997 - 300
 1998 - 408
 1999 - 321
 2000 - 325
 2001 - 374
 2002 - 321
 6/1/02 - 5/31/03 - 455
 6/1/03 - 5/31/04 - 457

| PERCENT OF LAND USE PERMITS PROCESSED WITHIN TARGET REVIEW TIMES ¹² : | | | | |
|---|--------------------|-------------------|--|---------------------|
| Permit Type | Target Review Time | No. of Permits | % Reviewed within Target ¹³ | Average Review Time |
| Level 0 – Sign | 7 days | 311 ¹⁴ | 97% | 2 days |
| Level 3 – Sign | 60 days | 2 | 100% | 30 days |
| Level 1 | 60 days | 35 | 88% | 41 days |
| Level 2 | 60 days | 32 | 96% ¹⁵ | 45 days |
| Level 3 | 120 days | 3 | 100% | 98 days |
| Level 4 | 120 days | 4 | 100% | 39 days |
| Level 5 | 120 days | 2 | 100% | 50 days |
| Pre-application Conference | 30 days | 24 | 96% | 16 days |
| Community Conference | 60 days | 1 | 100% | 32 days |
| Traffic concurrency ¹⁶ | 14 days | 43 | 74% | 13 days |

Table 19 Planning Department Indicators of Quality, Performance and Service Levels

PHONE CALL AND COUNTER REQUESTS FOR CUSTOMER SERVICE

Served an average of 730 customers a month (430 phone calls + 154 counter visits + 145 e-mails)

¹² Applications received June 1, 2003 to May 31, 2004

¹³ Based on completed applications only. Pending applications will affect percentages and averages once they are completed

¹⁴ Includes all sign permit applications, including permits issued “over the counter” by the Permit Center

¹⁵ Excludes Substantial Shoreline and Shoreline Conditional Use Permits, which have a more involved review process

¹⁶ For Traffic Concurrency Applications, the review time includes time waiting for information from the applicant, including traffic studies, and for water concurrency approval

BUILDING DEPARTMENT

| Service Indicator¹⁷ | Goal | 2004 % of time Achieved | 2005 % of time achieved |
|--|-------------|--------------------------------|--------------------------------|
| Inspection Turnaround (Average Single Family Residence): | | | |
| Inspection request | 24 hours | 98% | 85% ¹⁸ |
| Code Enforcement: | | | |
| Follow up contact made | 24 hours | 100% | 100% |
| Permit Issuance: | | | |
| Single Family permit | 4 weeks | 87% | 96% |
| Single Family addition/remodel | 2 weeks | 88% | 85% |
| Single family deck | 1 day | 100% | 84% |

Table 20 Building Department Indicators of Quality, Performance and Service Levels

| Building Permits Issued | | | |
|--------------------------------|-----------------------|--------------------------|-------------------------|
| Year | Permits Issued | Residential Value | Commercial Value |
| 2004 | | | |
| 2003 | 2,221 | \$124,879,910 | \$8,893,071 |
| 2002 | 1,311 | \$48,370,655 | \$19,029,353 |
| 2001 | 1,181 | \$67,246,555 | \$27,676,615 |
| 2000 | 1,029 | \$20,724,022 | \$35,383,094 |
| 1999 | 1,107 | 48,168,887 | 22,141,486 |
| 1998 | 1,216 | 77,246,131 | 16,656,078 |
| 1997 | 1,040 | 24,962,406 | 5,744,062 |
| 1996 | 978 | 22,836,653 | 19,984,733 |
| 1995 | 912 | 28,795,317 | 50,074,715 |
| 1994 | 1,138 | 40,650,942 | 36,882,004 |
| 1993 | 867 | 34,030,989 | 18,531,150 |
| 1992 | 622 | 22,466,350 | 4,473,333 |
| 1991 | 452 | 14,193,254 | 8,987,611 |
| 1990 | 347 | 7,389,489 | 9,286,688 |
| 1989 | 367 | 8,055,658 | 11,938,081 |
| 1988 | 312 | 11,739,438 | 6,252,931 |
| 1987 | 388 | 14,892,644 | 7,453,541 |
| 1986 | 347 | 18,264,236 | 5,448,273 |

Table 21 Building Permits Statistics

¹⁷ Figures based on January through December 2003 permitting statistics including all reviewing departments

¹⁸ The difference between 85% and 100% is due to a 25% projected increase in the volume of inspections and peak work loads over 2004

PARKS DEPARTMENT

RECREATION AND PLANNING DIVISION

- ▮ Adhered to adopted budget
- ▮ Maintained a strong partnership with Issaquah School District via the Interlocal Agreement
- ▮ Continuation of day camps, preschool, special populations' activities, youth sports and teen activities
- ▮ Collaboration with Issaquah Arts Commission to co-sponsor Concerts on the Green
- ▮ Strong collaboration between the City and community organizations to determine community based uses of Pickering Farm facilities
- ▮ Provided space for Issaquah Public Market, operating April through October
- ▮ Provided rental space and staff for 125 rentals of Tibbetts Creek Manor
- ▮ Provided year-round comprehensive swim lesson programs to promote water safety in our community
- ▮ Operated and maintained the pool in a safe and efficient manner
- ▮ Provided CPR, First Aid, and Lifeguard Training Courses
- ▮ Provided rental space for Issaquah School District's swim and dive programs
- ▮ Provided rental space for local private swim and dive team

CITY FACILITY SERVICES DIVISION

- ▮ Provided a clean and safe working environment for City employees
- ▮ Responded in a timely manner to urgent facility needs
- ▮ Completed in-house City projects efficiently and safely

PARKS FACILITIES MAINTENANCE DIVISION

| Park Facilities | 2001 | 2002 | 2003 | 2004 |
|------------------------|-------------|-------------|-------------|-------------|
| Facilities | 46 | 49 | 51 | 53 |
| Irrigation Systems | 39 | 41 | 43 | 44 |
| Trail Miles | 10 | 10 | 12 | 13 |

Table 22 Parks Maintenance Indicators of Quality, Performance and Service Levels

- ▮ Landscape maintenance of all City parks, City building grounds, formal street landscapes, multipurpose trails, and cemeteries
- ▮ Landscape improvements to the Tibbetts Creek Manor/SR900 landscape, the Rainier Boulevard block between Juniper Street and Holly Street and the "AtWork!" building grounds and parking lot
- ▮ Supported City Special Events and Recreation Programs (Salmon Days, 4th of July, Ballfield preparation, Holiday Wreaths, etc.)
- ▮ Landscape/Irrigation system inspections for all City landscape construction projects, as well as projects affecting existing City landscapes

PUBLIC WORK OPERATIONS

| Mission | Mission Item | Desired Outcome | Outcome Measure | Target Value | 2005 Estimate | 2004 | 2003 |
|---|--|--|---|--------------|---------------|------|--------|
| Provide an adequate, reliable supply of high-quality drinking water | Water supply operations | 100% compliance with Drinking Water Regulations | Unconditioned Operating Permit Pass/Fail | Pass | | | Fail |
| | Water Quality | 100% compliance with WQ standards | Instances out of compliance with primary MCLs | 0 | | | 5 |
| Street system free of known hazards | Road hazards | Streets safe for vehicular travel | \$ of paid claims per lane mile/# of paid claims | 0/0 | | | 19.6/4 |
| | | | Number of calls for pothole repairs | 0 | | | 17 |
| | | | Average pavement rating score | 80 | | | 81.8 |
| | | | Number of calls for Shoulder Repair | 0 | | | 11 |
| Streets kept clean, neat, and aesthetically pleasing | Streets kept clean | Clean streets | Number of sweeping requests from outside the Department | 0 | | | 3 |
| | Roadsides kept neat and aesthetically pleasing | Well kept roadsides | Number of mowing requests from outside the Department | 0 | | | 2 |
| | | | Number of requests to trim brush and trees | 0 | | | 18 |
| The effective removal of sewage | Sewage collection and conveyance | Sewage contained in collection system | Number of main line sewage overflows | 0 | | | 3 |
| | | | \$ of paid claims per mile of main/Number of paid claims | 0/0 | | | 38.5/1 |
| Stormwater mgt that minimizes property damage and hazardous driving conditions | Minimize property damage | Stormwater contained within systems | Number of request to perform maintenance on stormwater facilities (does not include floods) | 0 | | | 9 |
| Stormwater Mgt that is environmentally sound | Environ. sound stormwater system | Water quality meets standards at discharge points | Pass/Fail | Pass | | | Pass |
| A vehicle fleet that is reliable and functions as intended | Fleet reliability | Vehicles available for service | Percentage of "up-time" | 98 | | | NA |
| Effective emergency response system | Respond to emergencies | Community is generally satisfied with response and recovery effort | Pass/Fail | Pass | | | Pass |

Table 23 Public Works Operations Indicators of Quality, Performance and Service Levels

LABOR HOURS¹⁹

| | Street | | Water | | Sewer | | Storm | |
|------|--------|-------|--------|-------|-------|-------|-------|-------|
| Year | Hours | % | Hours | % | Hours | % | Hours | % |
| 2004 | | | | | | | | |
| 2003 | 13,133 | 35.8% | 12,614 | 34.4% | 3,532 | 9.6% | 7,429 | 20.2% |
| 2002 | 11,808 | 33.4% | 12,924 | 36.6% | 3,405 | 9.6% | 7,205 | 20.4% |
| 2001 | 10,473 | 31.9% | 12,949 | 39.4% | 2,958 | 9.0% | 6,481 | 19.7% |
| 2000 | 11,737 | 34.4% | 13,325 | 39.0% | 3,517 | 10.3% | 5,574 | 16.3% |
| 1999 | 8,841 | 30.1% | 13,041 | 44.3% | 2,841 | 9.7% | 4,696 | 16.0% |
| 1998 | 9,071 | 31.4% | 11,772 | 40.7% | 2,825 | 9.8% | 5,251 | 18.2% |
| 1997 | 8,615 | 31.2% | 11,562 | 41.9% | 2,532 | 9.2% | 4,870 | 17.7% |
| 1996 | 8,359 | 32.4% | 10,086 | 39.0% | 2,585 | 10.0% | 4,804 | 18.6% |
| 1995 | 8,133 | 32.6% | 10,212 | 41.0% | 2,571 | 10.3% | 3,999 | 16.1% |
| 1994 | 7,363 | 32.0% | 10,189 | 44.2% | 2,088 | 9.1% | 3,396 | 14.7% |
| 1993 | 7,484 | 33.3% | 8,972 | 39.9% | 2,293 | 10.2% | 3,714 | 16.5% |
| 1992 | 7,226 | 32.1% | 9,694 | 43.1% | 1,973 | 8.8% | 3,611 | 16.0% |
| 1991 | 6,481 | 29.4% | 9,537 | 43.2% | 1,805 | 8.2% | 4,255 | 19.3% |
| 1990 | 5,578 | 29.6% | 8,167 | 43.4% | 2,013 | 10.7% | 3,078 | 16.3% |
| 1989 | 5,883 | 31.7% | 8,690 | 46.8% | 2,023 | 10.9% | 1,970 | 10.6% |

Table 24 Labor Hours

STREETS UTILITY:

Asphaltic Plant or Road Mix..... 174.95 miles
 Bituminous Surface Treatment 0.0 miles
 Gravel or Crushed Rock 0.45 miles

¹⁹ Labor hours of public work crews; water hours do not include standby hours.

WATER UTILITY²⁰

| Year | Residential/ Duplex | Multifamily | Commercial | Public Authority | Total Customers |
|------|------------------------|-------------|------------|---------------------|-----------------|
| 2004 | | | | | |
| 2003 | 3,110 | 355 | 408 | 88 | 3,961 |
| 2002 | 3,440 | 387 | 665 | 42 | 4,534 |
| 2001 | 3,173 | 357 | 575 | 39 | 4,144 |
| 2000 | 3,146 | 335 | 597 | 32 | 4,110 |
| 1999 | 3,112 | 335 | 514 | 34 | 3,995 |
| 1998 | 2,542 | 326 | 505 | 34 | 3,407 |
| 1997 | 2,433 | 296 | 476 | 58 | 3,263 |
| 1996 | 2,389 | 278 | 457 | 63 | 3,187 |
| 1995 | 2,334 | 257 | 457 | 64 | 3,112 |
| 1994 | 2,304 | 256 | 444 | 57 | 3,061 |

Table 25 Water Utility Statistics

SEWER UTILITY²¹

| RESIDENTIAL RATE PER MONTH | | | | |
|----------------------------|------------------------|-----------------|-------------|----------|
| Year | Number of Customers | Metro Charge | City Charge | Total |
| 2004 | | \$ 23.40 | \$ 14.00 | \$ 37.40 |
| 2003 | 3,464 | 23.40 | 14.00 | 37.40 |
| 2002 | 3,129 | 23.40 | 11.72 | 35.12 |
| 2001 | 2,690 | 19.75 | 11.72 | 31.47 |
| 2000 | 2,860 | 19.50 | 11.72 | 31.22 |
| 1999 | 27,439 | 19.10 | 11.72 | 30.82 |
| 1998 | 2,674 | 19.10 | 10.46 | 29.56 |
| 1997 | 2,604 | 19.10 | 9.34 | 28.44 |
| 1996 | 2,408 | 19.10 | 8.73 | 27.83 |
| 1995 | 2,408 | 15.90 | 5.58 | 21.48 |
| 1994 | 2,366 | 15.90 | 5.58 | 21.48 |
| 1993 | 2,203 | 3.80 | 5.40 | 9.20 |
| 1992 | 2,083 | 13.80 | 5.40 | 19.20 |
| 1991 | 2,039 | 13.20 | 5.40 | 18.60 |
| 1990 | 2,008 | 11.60 | 5.05 | 16.65 |
| 1989 | 2,036 | 10.45 | 4.30 | 14.75 |

Table 26 Sewer Utility Rates and Statistics

²⁰ In 2003, this numbers represent accounts with an active water service only. Prior to 2003, the numbers included all accounts.

²¹ Number of customers includes commercial customers.

STORMWATER UTILITY

| RESIDENTIAL RATE PER MONTH | | |
|----------------------------|---------------------|-------------|
| Year | Number of Customers | City Charge |
| 2004 | | |
| 2003 | 4,623 | 11.77 |
| 2002 | 4,205 | 11.77 |
| 2001 | 3,668 | 10.95 |
| 2000 | 3,214 | 10.95 |
| 1999 | 3,183 | 9.95 |
| 1998 | 3,183 | 8.89 |
| 1997 | N/A | 7.94 |
| 1996 | N/A | 7.09 |
| 1995 | N/A | 7.09 |
| 1994 | N/A | 7.09 |
| 1993 | N/A | 7.09 |
| 1992 | N/A | 3.50 |
| 1991 | N/A | 3.50 |
| 1990 | N/A | 3.50 |
| 1989 | N/A | 3.50 |
| 1988 | N/A | 3.50 |

*Table 27 Storm Water Utility Rates and Statistics***PUBLIC WORKS ENGINEERING**

- ▶ Percent of projects completed on time and within budget.
- ▶ Processing of Citizen Action Requests (CARs):
 - ▶ Number of CARs received
 - ▶ Percent of CARs completed within 10 days or less of receipt and assignment
 - ▶ Dollars spent on CARs
- ▶ Number of permits approved and issued

MISCELLANEOUS DATA

| | |
|---|---|
| Date of Incorporation | April 27, 1892 |
| Form of Government | Mayor and Council (part-time) Non-Charter Code City Congressional District: 8 th Legislative District: 41 st and 5 th |
| Area | 10.85 Square Miles |
| 2004 Population (estimate) | 15,510 |
| Parks & Playgrounds | Tibbetts Valley Park—20 Acres Greenwood—20 Acres Gibson Park—1.5 Acres Gilman Boulevard Parkway—11 Acres Issaquah Creek—18 Acres Lake Tradition—463 Acres Memorial Park—4 Acres Pedestrian Park—7 Acres Pickering Park—4 Acres Squak Valley Park—10 Acres Tibbetts Creek Manor—5.5 Acres Waldon Hill Park—2 Acres Community Center Park—4 Acres Cornick Park—1/4 Acres Depot Park—3 Acres Mine Hill Park—5 Acres Centennial Park—1/2 Acres Lake Sammamish State Park—435 Acres ²² Cougar Mountain ²³ Squak Mountain ²³ Tiger Mountain ²³ Grand Ridge ²³ Issaquah Highlands |
| Park/Recreation Indoors | Julius Boehm Swimming Pool Community Center Tibbetts Creek Manor Pickering Barn |
| Library | King County Library |
| Newspaper | The Issaquah Press, Weekly |
| Schools | 2 Elementary Schools 1 Middle School |

⁽²²⁾ Located adjacent to city limits.

⁽²³⁾ Open Space — 20,000 Acres.

1 High School
Mountain View Alternative School

Banks Wells Fargo
Issaquah Bank
Key Bank
Bank of America
U. S. Bank
Columbia Bank

Savings & Loan Institutions First Mutual Bank
Washington Mutual
Cascade Saving Bank

CITY SERVICES DIRECTORY

| City Locations | City Departments | Area Code 425 |
|---|---|----------------------|
| City Hall 130 E. Sunset Way 2 nd Floor of Police Facility Issaquah, WA 98027 | Executive City Administrators Personnel | 837-3020 |
| City Hall 130 E. Sunset Way 2 nd Floor of Police Facility Issaquah, WA 98027 | City Clerk/General Services Department City Council General Information | 837-3000 |
| Community Center 301 North Rainier Issaquah, WA 98027 | Parks & Recreation | 837-3301 |
| City Hall 130 E. Sunset Way 2 nd Floor of Police Facility Issaquah, WA 98027 | Finance Utility Billing Business and Occupational Taxes | 837-3050 |
| Police Station 130 E. Sunset Way Issaquah, WA 98027 | Police | 837-3200 |
| Fire Station 190 E Sunset Way Issaquah, WA 98027 | Fire | 837-3130 |
| Park Plaza Building 1775 12th Ave. NW Issaquah, WA 98027 | Planning Building Review | 837-3080 |
| Park Plaza Building 1775 12th Ave. NW Issaquah, WA 98027 | Public Works–Engineering | 837-3400 |
| Municipal Court | Municipal Court | 837-3170 |

135 E. Sunset Way
Issaquah, WA 98027

Glossary of Budget- Related Terms

GLOSSARY OF BUDGET-RELATED ITEMS

| | |
|---|--|
| BARS | The State of Washington Budgeting, Accounting and Reporting System required for all governmental entities in the State of Washington. |
| Benefits | City-paid benefits provided for employees such as Social Security, PERS retirement, Worker's Compensation, life insurance, medical and dental insurance. |
| Capital Improvement Plan (CIP) | The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.), with estimated project costs, sources of funding and timing of work over a six-year period. For financial planning and general management, the capital program is presented as a plan of work and proposed expenditures, and is the basis for annual appropriation requests and bond issues. |
| Capital Outlay | Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than three years or assets of any value, if the nature of the item under consideration is such that it must be controlled for custody purposes as a fixed asset. |
| Charges for Services | A revenue category that includes a charge for a specific service. These primarily include park recreation fees, law enforcement services, zoning fees, and other miscellaneous fees. |
| Councilmanic Bonds | Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation of the city. |
| Debt Service | The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, storm sewers, and water system improvements. |
| Fines and Forfeitures | Revenue category that primarily includes court, police, traffic and parking fine forfeitures. |

| | |
|--|---|
| GAAFR | "Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments. |
| GAAP | Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments. |
| GASB | Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units. |
| General Obligation Bonds | Bonds for which the full faith and credit of the ensuing government are pledged for payment. |
| Intergovernmental Revenue | Revenue from other governments primarily shared State revenue from auto excise tax, liquor profits and tax, and emergency medical services. |
| LEOFF | Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington. |
| Licenses and Permits | Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permit. |
| L.I.D. | Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. |
| Net Budget | The net budget eliminates double-counting in the budget, such as fund transfers. The net budget represents the true level of spending in the budget. |
| PERS | Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington. |
| Preliminary Budget | The recommended and unproved City budget submitted to the City Council and public in October of each year. |
| Reserves (Fund) | The unencumbered year-end balance of revenue less expenditures in governmental funds. |
| Revenue | Income received by the City in support of our program of services to the community. It includes such items |

as property taxes, fees, user charges, grants, and fines. Interest income and miscellaneous revenue.

Salaries and Wages A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.

Supplemental Appropriation..... An appropriation approved by the Council after the initial budget appropriation. Council approves supplemental appropriations during the year and budget amendment ordinances are approved mid-year and year-end.

User Charges..... The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

Working Capital..... The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.



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